Education

Annual Report
2013-2014

Government

Extracts from this report are available on Alberta Education's website at
www.education.alberta.ca/department/annualreport.aspx

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Education

Annual Report

2013-2014

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Management Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 19 ministries.

The annual report of the Government of Alberta contains ministers' accountability statements, the consolidated financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

On December 6, 2013, the government announced new ministry structures. The 2013-14 ministry annual reports and financial statements have been prepared based on the new ministry structure.

This annual report of the Ministry of Education contains the minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry including the Department of Education and the Alberta School Foundation Fund, for which the minister is responsible;
- the individual financial statements of the school jurisdictions presented in summary form as of their fiscal year end, August 31, 2013, in the Other Information section;
- other financial information as required by the *Financial Administration Act* and *Fiscal Management Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report; and
- financial information relating to accountable organizations and trust funds, which includes the Alberta Teachers' Retirement Fund and school jurisdictions in the public education system (public, separate and Francophone regional authorities and charter schools).

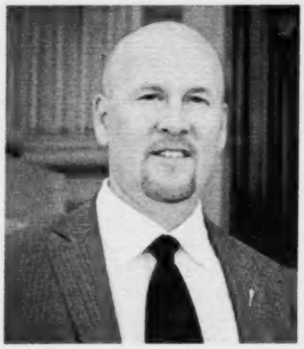
Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2014, was prepared under my direction in accordance with the *Fiscal Management Act* and the government's accounting policies. All of the government's policy decisions as at June 2, 2014 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original signed by

Jeff Johnson
Minister of Education

Message from the Minister



We can be proud of the Alberta school system; it rates among the best in the world. This quality is the result of outstanding curriculum, strong government investment and dedicated, professional teachers. Albertans expect us to help every student be successful, and to help them become ethical citizens and engaged thinkers with an entrepreneurial spirit. In 2013-14, we laid a strong foundation through *Inspiring Education* that we will continue to build upon.

Students need essential subjects like math, reading and writing. They also need to be better equipped to think critically and apply knowledge to real life. We are redesigning curriculum to focus on literacy, numeracy, critical thinking and problem solving. In February 2014, we began working with prototyping partners from more than 30 school authorities across the province on this important work.

Over the past fiscal year we approved 26 dual credit opportunities so Alberta students can earn credits for high school and post-secondary studies at the same time. Schools, post-secondary institutions, and businesses are partnering to offer students learning opportunities in areas ranging from pre-engineering and health sciences, to welding and culinary arts.

Government, school boards, parents, teachers and community business partners continued to work together in 2013-14 to increase the number of kids wearing a cap and gown each June. Alberta's five-year high school completion rate is now more than 81 per cent; we are proud of this improvement and will keep this momentum going through a number of student-focused strategies and initiatives. For example, in 2013-14, we had 96 schools across the province participate in *Moving Forward with High School Redesign*. This is creating responsive and flexible student-centred learning environments to help students become 21st century learners and leaders.

We're working hard to eliminate the achievement gap for some First Nations, Métis and Inuit (FNMI) students in Alberta. Over the past year, the provincial FNMI professional learning strategy was piloted in five school authorities, and we created a new Assistant Deputy Minister of FNMI Education at Alberta Education. This new leadership role will help ensure that our work with partners – school jurisdictions, parents, and communities – is well-aligned and that we continue to take a coordinated and collaborative approach to FNMI education policies, programs and initiatives.

These are just a few of the department's many highlights from the past year. In the coming year, we will continue to do our best to improve the system. Parents, students, teachers, administrators, trustees and other Albertans all have a role to play in this work.

Original signed by

Jeff Johnson
Minister of Education

Management's Responsibility for Reporting

The Ministry of Education includes:

- the Alberta School Foundation Fund
- the Department of Education
- the Alberta school jurisdictions

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Education. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards.The performance measures are prepared in accordance with the following criteria:

- Reliability – information agrees with underlying data and the sources used to prepare it.
- Understandability and Comparability – current results are presented clearly in accordance with the stated methodology and are comparable with previous results.
- Completeness – performance measures and targets match those included in Budget 2013.

As Deputy Minister, in addition to program responsibilities, I am responsible for the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board, the Minister of Finance and the Minister of Education information needed to fulfill their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Fiscal Management Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the Ministry.

Original signed by

Greg Bass
Deputy Minister of Education
June 2, 2014

Results Analysis

Ministry Overview

The Ministry of Education, for which the Minister of Education is accountable, consists of the Department of Education, the Alberta School Foundation Fund and school authorities. School authorities include public and separate school boards, francophone regional authorities, charter school operators, and private school operators.

These school authorities provide programs for children and students in the province's Early Childhood Services (ECS) to Grade 12 education system in accordance with the *School Act*. The information that follows in this section describes the functions and purpose of the Department of Education and the Alberta School Foundation Fund in more detail.

Department of Education

With children and students' varied learning needs as its central focus, Alberta Education leads an ECS to Grade 12 education system that provides the foundation of knowledge and skills needed to prepare Alberta children and youth for lifelong learning, work and citizenship. In 2013-14, over 650,000* children and students were enrolled in ECS to Grade 12 education across Alberta.

The ministry aims to achieve the vision of *Inspiring Education* which was a dialogue with Albertans to shape the future of education in Alberta. The central values of *Inspiring Education* are: opportunity, fairness, citizenship, choice, diversity and excellence.

For more information, phone (780) 427-7219.
For toll-free access in Alberta, first dial 310-0000.
E-mail: edc.communications@gov.ab.ca
Website: www.education.alberta.ca/home.aspx

Department Organization

The Department of Education is divided into five organizational units reporting to the deputy minister. (Note: An Assistant Deputy Minister of First Nations, Métis and Inuit Education position was created in March 2014.)

Learning Supports and Information Management Division (LSIM)

The Learning Supports and Information Management Division, led by Assistant Deputy Minister Dean Lindquist, provides strategic leadership to support school authorities in their implementation of ministry programs and policies that focus on addressing the diverse learning needs of all children and students. The division coordinates the provincial school capital plan and provides support to school authorities with respect to school infrastructure. It works with school authorities to research, plan and implement effective and innovative uses of technology for teaching and learning. Improving the academic achievement of Alberta's First Nations, Métis, and Inuit students is a key focus for the division in cooperation with stakeholders, other ministries and school authorities.

The division conducts reviews and monitors school authorities to provide strategic advice that will advance the success of children and youth. It works with stakeholders, other ministries and other jurisdictions across Canada to support the implementation of programs, policies and initiatives to improve the educational success of pre-school and ECS children and Grade 1-12 students. The division produces and distributes learning, teaching and support resources including alternate format resources (Braille, audio, large print) and specialized equipment for students with visual impairment or perceptual disabilities. The division also negotiates and administers Education Standing Offers and provincial software licensing agreements that support equitable, cost-effective access for school authorities to valuable learning and teaching technologies. In addition, the division develops and manages information and technology systems to collect, analyze and report data used to support decision-making and analysis within the ministry and the ECS to Grade 12 education system.

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* Starting with 2013-14, the definition of an Alberta student has changed. See page 97 for a full description. Caution should be exercised in comparing current year student population numbers with those published in prior years.

Education Program Standards and Assessment Division (EPSA)

The Education Program Standards and Assessment Division, led by Assistant Deputy Minister Ellen Hambrook, provides strategic leadership in setting provincial curriculum standards to ensure success for Alberta's Kindergarten to Grade 12 students. This includes provincial programs of study, assessment, and learning and teaching resources in English and French.

The division also provides leadership and direction in international education and Field Services liaison support to francophone regional authorities. The division negotiates federal-provincial agreements in support of French first and second language learning in the province and is responsible for overseeing Alberta's participation in national and international student assessment programs.

Strategic Services Division

Strategic Services Division, led by Assistant Deputy Minister Michael Walter, provides leadership and corporate support focused on policy, legislation, research, strategic and operational planning and reporting, as well as project, contract, risk and records management. The division is responsible for developing and implementing ministry budget estimates and financial statements, allocating funding to public and private school authorities, monitoring school authority financial health, financial management, and collaborating with school authorities on finance and governance issues.

Strategic Services leads the ministry's involvement in the Council of Ministers of Education, Canada (CMEC) and international initiatives related to the Organisation for Economic Co-operation and Development (OECD) and other international organizations. The division also leads the ministry's results-based budgeting initiatives.

People and Research Division

People and Research Division, led by Assistant Deputy Minister Gene Williams, develops strategies to enhance excellence in teaching, leadership and in the education sector and ministry workforce. Recognizing that the role of teachers, educators and school leaders is changing, the division focuses on implementing initiatives that will build capacity and competencies in the education workforce to encourage our youth to become engaged, ethical citizens with an entrepreneurial spirit. The division develops strategic policy recommendations related to human resource management, education sector workforce planning and teacher relations, research, student engagement, teacher and leadership development, and teacher certification programs.

The division ensures currency and relevance of standards related to certificated teachers, school and school system leadership and internal human resources practices that will support transformation of the education system. As well, the division provides strategic advice and direction to the education sector on collective bargaining, emergency and pandemic planning, and implements strategies in education and public sector workforce plans to attract, develop, retain and engage employees.

Communications Branch

The Communications Branch enhances Albertans' awareness of ministry achievements and initiatives and provides strategic communications advice, communications planning and media relations to the program areas of the department.

Alberta School Foundation Fund

The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta and education mill rates established by the Lieutenant Governor in Council. These monies, for which the ministry is responsible, along with those from provincial general revenues, are allocated on a fair and equitable basis to public and separate school boards for instructional costs.

For more information, phone (780) 427-2055.
For toll-free access in Alberta, first dial 310-0000.

AUDITOR
GENERAL
Alberta

Review Engagement Report

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as reviewed by the Office of the Auditor General in the Ministry of Education's Annual Report 2013-2014. The reviewed performance measures are the responsibility of the ministry and are prepared based on the following criteria:

- *Reliability* – The information used in applying performance measure methodologies agrees with underlying source data for the current and prior years' results.
- *Understandability* – The performance measure methodologies and results are presented clearly.
- *Comparability* – The methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- *Completeness* – The goals, performance measures and related targets match those included in the ministry's budget 2013.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the ministry.

A review does not constitute an audit and, consequently, I do not express an audit opinion on the performance measures. Further, my review was not designed to assess the relevance and sufficiency of the reviewed performance measures in demonstrating ministry progress towards the related goals.

Based on my review, nothing has come to my attention that causes me to believe that the performance measures identified as reviewed by Office of the Auditor General in the ministry's annual report 2013-2014 are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability and completeness as described above.

[Original signed by Merwan N. Saher, FCA]

Auditor General

May 23, 2014

Edmonton, Alberta

Performance measures reviewed by the Office of the Auditor General are noted with an asterisk (*) on the Performance Measures Summary Table.

Performance Highlights

The performance measurement system provides information on the achievement of outcomes of the education system. This information is generated through test results, student outcome data as well as provincial stakeholder survey results, which are used to determine the satisfaction of Albertans with key aspects of the education system. The surveys gather feedback from the following respondent groups: parents, teachers, school board trustees, senior high school students and the general public.

- Overall, the education system is continuing to perform well. Eight performance measure targets were either exceeded or achieved. Provincial survey results indicate strong agreement that students are engaged in their learning at school (85 per cent).
- The five year high school completion rate, 81.7 per cent, has improved significantly over time, rising more than 2 percentage points from 79.0 per cent in 2008-09. The three-year high school completion rate, 74.9 per cent, also has shown improvement compared with the 2008-09 result of 71.5 per cent. In addition, the provincial dropout rate has declined over the same time period from 4.3 to 3.3 per cent.
- About 59 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10, a rate that has been stable over time.
- Overall agreement that school provides a safe, caring and healthy learning environment is high (87 per cent) and satisfaction with students' opportunity to receive a broad program of studies is over 80 per cent as well.
- Satisfaction with the quality of ECS to Grade 12 education remains high (85 per cent) while satisfaction that students are receiving a solid grounding in core subjects also remains high (80 per cent) despite a drop in 2013-14.
- While agreement that students are well prepared for citizenship has been high and stable in recent years (85 per cent in 2013-14), satisfaction that students demonstrate attitudes, skills, knowledge and behaviours to be successful when they finish school has been relatively lower (74 per cent in 2013-14).
- Survey results in 2013-14 also indicate that 70 per cent of parents, teachers and school board members are satisfied that education leadership at all levels combined (School, Jurisdiction and Provincial) effectively supports and facilitates teaching and learning; results for this measure have fluctuated over time.
- Agreement that teachers are prepared for teaching declined in 2013-14 to 74 per cent, in part due to the drop in teachers' results regarding professional development opportunities.
- The challenge of the substantial gap between results for self-identified First Nations, Métis and Inuit (FNMI) students and results for all students remains for the ECS to Grade 12 education system. The most recent results on key outcome measures for FNMI students are: high school completion rate, 50.1 per cent and annual dropout rate, 7.8 per cent. This compares with provincial rates of 81.7 and 3.3 per cent, respectively.
- The dropout rate for FNMI students has shown steady improvement over the past five years, dropping more than three percentage points from 11.2 per cent in 2008-09 to 7.8 per cent in the current year. As the dropout rate is viewed as a leading indicator for the high school completion rate, this indicates that the FNMI completion rate is likely to increase over the next few years. The department is engaged in promoting innovative and collaborative ways to address the challenges faced by FNMI students and in improving FNMI student success.

Note: Results related to the 2014 Provincial Achievement Test and Diploma Exam measures will be available in October and will be included in the Annual Report Update.

Financial Highlights

- In the 2013-14 fiscal year, the Government of Alberta continued to invest in families and communities, and Education remained a priority. Budget 2013 put students first, focusing on core programs and initiatives.
- Alberta is experiencing extraordinary population growth due primarily to migration from other provinces and countries. This growth created challenges for school capacities, student transportation systems, and programs that meet the needs of immigrants. Additional funding was provided in 2013-14 to ensure every new student coming into the system is being supported.
- School board and ministry operational spending increased by $7 million overall. Instruction, including teacher salaries/benefits and services/supplies, increased by $1.9 million; payments to accredited private schools increased by $13.1 million (6.3 per cent); and basic education support (Department) increased by $5.1 million (10.3 per cent).
- For the 2013-14 fiscal year, funding was increased to keep class sizes down, especially in the early grades where enrolment pressure is highest. Total class size funding was approximately $248 million for the 2013-14 fiscal year. By the end of 2013-14, government invested over $1.9 billion in the Small Class Size Initiative since its inception in 2004-05.
- Alberta Education contributed $363 million to the Alberta Teachers' Retirement Fund for the current service cost of teachers' pensions in 2013-14. This is in addition to the $445.9 million contribution made by the Government of Alberta during the year toward the cost of the pre-1992 teachers' pension liability.
- Twelve schools in Phase III of the Alberta Schools Alternative Procurement program are on schedule to be open in September, 2014. These schools (three in Red Deer, two in each of Airdrie and Beaumont, and one in each of Brooks, Chestermere, Cochrane, Medicine Hat, and Penhold) range from between 81 and 97 per cent complete.
- The majority of the remaining 35 school capital projects announced in May 2011 were initiated in 2012-13 and are anticipated for completion by September 2014.
- There were an additional 120 school projects announced during the 2013-14 fiscal year through the Premier's initiative to build 50 new schools and modernize or replace 70 schools.
- Student transportation is an integral part of the education system. In the 2013-14 fiscal year, $280 million was provided to support a safe transportation system for nearly 300,000 Kindergarten to Grade 12 students across Alberta.
- It has been government's priority to maintain a safe and healthy learning environment for all students. In the 2013-14 fiscal year, $472 million was provided to school boards to support costs associated with the day to day up-keep of school buildings.
- In June 2013, devastating floods took place in southern Alberta. The ministry is supporting the flood recovery and mitigation efforts in cooperation with other ministries through additional financial support to school jurisdictions; restoration of damaged school facilities; and the provision of additional modular classrooms.

Performance Measures Summary Table

Selecting measures and setting targets to assess, report and improve upon the performance of the Early Childhood Services to Grade 12 education system is key to being accountable for results. The performance measures and targets for 2013-14 were established in the Ministry of Education business plan for 2013-16.

Targets are considered met if the current result is not significantly different from the target value using statistical tests. The table below presents a summary of performance measures reported in the results analysis section pages 18-91, including:

- 2013-14 target and most recent results
- change over time (5-year trend)

Goals/Performance Measure(s)		Prior Years' Results				Target	Current Actual
1	**An excellent start to learning**						
1.a	Participation rate of Grade 1 students in Early Childhood Services (ECS) programs in a prior year	97.1% 2009-10	96.9% 2010-11	96.8% 2011-12	96.2% 2012-13	**97.0%**	97.5% 2013-14
2	**Success for every student**						
2.a	Overall percentage of students who achieved standards on provincial achievement tests:[1] Language Arts, all students acceptable excellence	81.5% 17.5% 2009-10	81.5% 17.3% 2010-11	80.8% 17.9% 2011-12	80.8% 16.2% 2012-13	**82.6%** **18.8%**	Data not available
	Language Arts, FNMI students acceptable excellence	63.9% 5.7% 2009-10	62.9% 5.3% 2010-11	62.4% 5.7% 2011-12	65.2% 4.8% 2012-13	**66.7%** **8.4%**	Data not available
2.b	Overall percentages of students who achieved standards on diploma examinations[1]: Language Arts, all students acceptable excellence	86.6% 10.2% 2009-10	86.1% 9.9% 2010-11	87.4% 11.2% 2011-12	87.4% 10.8% 2012-13	**87.6%** **11.4%**	Data not available
	Language Arts, FNMI students acceptable excellence	82.6% 5.7% 2009-10	84.2% 4.4% 2010-11	83.1% 7.0% 2011-12	82.0% 5.8% 2012-13	**85.5%** **8.6%**	Data not available
2.c	Overall agreement of parents, teachers and students that students model the characteristics of citizenship	85% 2009-10	84% 2010-11	85% 2011-12	85% 2012-13	**86%**	85% 2013-14
2.d	Overall satisfaction of parents, teachers and the public that students demonstrate attitudes, skills, knowledge and behaviours to be successful when they finish school[2]	72% 2009-10	76% 2010-11	76% 2011-12	76% 2012-13	**78%**	74% 2013-14
2.e	Overall agreement of students, parents and teachers that students are engaged in their learning at school	85% 2009-10	85% 2010-11	85% 2011-12	85% 2012-13	**87%**	85% 2013-14

Goals/Performance Measure(s)		Prior Years' Results				Target	Current Actual
2	**Success for every student (continued)**						
2.f	High school completion rate of students within five years of entering Grade 10: All students FNMI students	79.0% 45.8% 2008-09	79.0% 45.0% 2009-10	79.6% 46.9% 2010-11	80.8% 49.9% 2011-12	**81.5%** **49.0%**	81.7% 50.1% 2012-13
2.g*	Percentage of students entering post-secondary programs (including apprenticeship) within six years of entering Grade 10	59.8% 2008-09	59.3% 2009-10	58.4% 2010-11	59.5% 2011-12	**60.5%**	59.2% 2012-13
2.h	Overall agreement of students, parents, teachers and school board members that student learning needs are supported at school	82% 2009-10	81% 2010-11	82% 2011-12	84% 2012-13	**83%**	82% 2013-14
3	**Quality teaching and school leadership**						
3.a*	Overall agreement of teachers and school board members that teachers are prepared for teaching[3]	83% 2009-10	81% 2010-11	80% 2011-12	80% 2012-13	**82%**	74% 2013-14
3.b*	Overall satisfaction of parents, teachers and school board members that education leadership effectively supports and facilitates teaching and learning	72% 2009-10	68% 2010-11	73% 2011-12	75% 2012-13	**74%**	70% 2013-14
3.c*	Overall satisfaction of students, parents, teachers, school board members and the public with the opportunity of students to receive a solid grounding in core subjects	85% 2009-10	85% 2010-11	85% 2011-12	85% 2012-13	**88%**	80% 2013-14
3.d*	Overall satisfaction of students, parents, teachers and school board members with the opportunity of students to receive a broad program of studies	83% 2009-10	83% 2010-11	82% 2011-12	83% 2012-13	**85%**	82% 2013-14
4	**Engaged and effective governance**						
4.a*	Overall satisfaction of students, parents, teachers, school board members and the public that input is considered, respected and valued by the school, jurisdiction and province	61% 2009-10	57% 2010-11	61% 2011-12	62% 2012-13	**64%**	59% 2013-14
4.b	Overall perception of parents, teachers and school board members that Alberta's education system has improved in the last three years	40% 2009-10	39% 2010-11	39% 2011-12	39% 2012-13	**41%**	34% 2013-14

Goals/Performance Measure(s)		Prior Years' Results				Target	Current Actual
4	**Engaged and effective governance (continued)**						
4.c	Overall satisfaction of students, parents, teachers, school board members and the public with the quality of basic education	86% 2009-10	86% 2010-11	86% 2011-12	86% 2012-13	**89%**	85% 2013-14
4.d	Overall satisfaction of students, parents, teachers and school board members that school provides a safe, caring and healthy learning environment	87% 2009-10	86% 2010-11	87% 2011-12	87% 2012-13	**89%**	87% 2013-14
4.e*	Overall satisfaction of student, parents, teachers and school board members that the learning space in schools meets the needs of students[3]	76% 2009-10	77% 2010-11	78% 2011-12	80% 2012-13	**79%**	78% 2013-14

*** Indicates Performance Measures that have been reviewed by the Office of the Auditor General**

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

- enduring measures that best represent the goal,
- measures for which new data is available, and
- measures that have well established methodology.

Notes: For information on assessing change over time and target achievement, please refer to Endnote B, pages 95-96.

For information on the methodology employed in the survey measures (Measures 2.c, 2.d, 2.e, 2.h, 3.a, 3.b, 3.c, 3.d, 4.a, 4.b, 4.c, 4.d, 4.e), please refer to Endnote A, pages 92-95.

For information on the methodology employed in the derived and test measures (Measures 1.a, 2.a, 2.b, 2.f, 2.g), please refer to Endnote C, pages 97-102.

[1] Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.

[2] Seventeen additional questions were added to this measure and the historical results were revised in 2012-13. Results for 2009-10 do not include responses to the new items from the public respondent group and caution should be exercised when comparing results.

[3] Historical results from 2009-10 to 2011-12 are based on a lower sample size for corresponding respondent groups. Caution should be exercised in comparing results from these years to current results.

Discussion and Analysis of Results

GOAL 1

An Excellent Start to Learning

The ministry strives to ensure that children are reaching emotional, social, intellectual and physical development milestones and are ready for school.

Achievements

Early Childhood Development (ECD)

Alberta Education is a key partner in the development of *An Alberta Approach to Early Childhood Development*. The Government of Alberta team working on this approach is led by Human Services, and continues to work toward the creation of an integrated early childhood development system.

In 2013-14, core work elements related to the *Alberta Approach to Early Childhood Development* included:

- Public engagement through the Together We Raise Tomorrow website that had over 6,000 participants respond to the *Alberta Approach to Early Childhood Development Poverty Reduction* and *Children's Charter* discussions (www.earlychildhood.alberta.ca).
- Continued work on the development of an outcomes measurement and evaluation framework with broad based measures of four ECD strategic priorities of improved maternal, infant, and child health; enhanced parenting supports; safe and supportive environments for children; and enriched early learning.
- Establishment of an ECD committee to develop a research and innovation strategy focused on the improvement of ECD outcomes. The committee comprises government and community stakeholders who are actively engaged in ECD research networks.
- Continued partnership with Harvard Center on the Developing Child Frontiers of Innovation initiative to explore potential opportunities with representatives from Edmonton, Fort McMurray and Lethbridge to develop, design and test innovative strategies that build research and innovation capacities of the communities in early childhood policy, programs and practices (www.developingchild.harvard.edu/index.php/activities/frontiers_of_innovation).
- In addition, government has three projects underway that will help inform the design of an integrated early learning and care system:
  - Work continues on the Early Years Continuum Project through the United Way of Capital Region. Three pilots have been established to design, implement and evaluate localized continuums of early learning services.
  - Alberta Education has partnered with Human Services to support the development of an Early Learning and Care Practice Framework. The framework is currently being piloted in ten early learning and care programs across the province.
  - Alberta Education has partnered with Human Services to work with Muttart Foundation, Success by 6 and Calgary Upstart and has established six demonstration projects to develop and model innovative approaches to the integration of preschool and approved early childhood services programs.

- In the 2013-14 provincial surveys:
  - 96 per cent of all parents of Kindergarten students and 98 per cent of parents of self-identified Aboriginal Kindergarten students agreed that their child arrives at school ready to learn.
  - 99 per cent of all parents of Grades 1 to 2 students and of parents of self-identified Aboriginal Grades 1 to 2 students agreed that their child arrives at school ready to learn.

Early Child Development Data and Mapping

The Early Child Development (ECD) Mapping Initiative is a province-wide, five-year research project activity looking at the factors that may influence healthy child development. The ECD Mapping Initiative uses the Early Development Instrument (EDI), developed by the Offord Centre for Child Studies at McMaster University in Hamilton, Ontario to measure the development of all children during their Kindergarten year. In addition to the EDI information, the initiative gathers information on family and community factors that influence children's development as well as local programs and services that help children develop to their full potential.

In 2013-14:

- Early Development Instrument (EDI) data was used by Human Services to determine where to locate additional supports and services for families through Parent Link Centres.
- A research project was established to examine coalitions in Alberta in order to generate recommendations and potential 'tool kits' to support coalition development. This project is overseen by a steering committee with project partners including: the Ministry of Culture (Community Development), the Ministry of Education, and the University of Alberta, through the Community University Partnership for the Study of Children Youth and Families.
- The ministry has worked with ECMap staff and Human Services to share the Early Development Instrument (EDI) data with communities for local planning purposes through ECD community coalitions (www.education.alberta.ca/media/6429561/edi_used_mar2011.pdf).
- The ECMap project team, through the work of its 10 Community Development Coordinators, helped form ECD community coalitions in each of 100 communities in Alberta. Each ECD coalition receives the ECMap reports of community results for its community and is the conduit to engage communities in conversations about the results. Community conversations extend to discussions, not only about results, but also about the resources within their communities that could support healthy development of young children (www.ecdmapping.alberta.ca).
- Most coalitions have applied for and received community response seed grants to support their community communications and planning. Once coalitions have their work underway, they are reaching out across their communities to bring information on the state of early childhood development and its importance to community members.

Goal 1 Performance Measures

1.a Preparation of Children for School

Rationale

- Early Childhood Services (ECS) programs are designed to ensure that children start school ready to learn. ECS includes Kindergarten which is the program for children in the year prior to Grade 1. The ECS participation rate is an indicator that Alberta children are prepared for school.

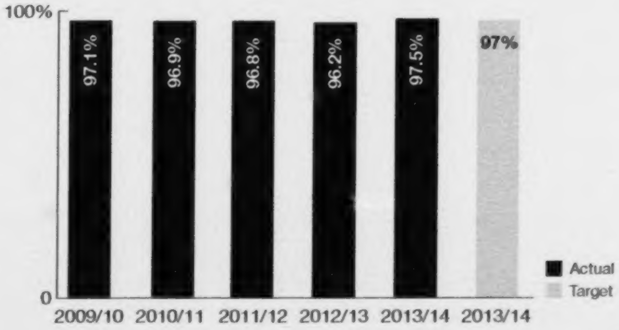
Target

- The target was exceeded.

Discussion

- More than 97 per cent of Alberta children participated in ECS programs before entering Grade 1 in 2013-14, somewhat higher than the results of recent years.
- The vast majority of parents in Alberta choose to enroll their children in ECS programs to help prepare them for school, even though attending ECS programs is not mandatory.
- Alberta Education is a key partner in the development of *An Alberta Approach to Early Childhood Development*. The Government of Alberta team working on this approach continues to work toward the creation of an integrated early childhood development system.
- The Early Child Development (ECD) Mapping Initiative is a province-wide, five-year research project activity looking at the factors that may influence healthy child development. The ECD Mapping Initiative uses the Early Development Instrument (EDI) to measure the development of all children during their Kindergarten year. In addition to the EDI information, the initiative gathers information on family and community factors that influence children's development as well as local programs and services that help children develop to their full potential.

Participation Rate of Grade 1 Students in Early Childhood Services (ECS) Programs in a Prior Year



Source: Alberta Education

Notes:
- ECS programs include Kindergarten as well as a variety of programs for children with special needs as young as two and a half years old.
- See Endnote B, page 95, for information on assessment of results over time.
- See Endnote C, page 97, Early Childhood Services Participation Rate.

GOAL 2

Success for Every Student

Success for every student means that students are engaged and demonstrate ethical citizenship and entrepreneurship, while being proficient in literacy and numeracy, and have achieved Alberta's student learning outcomes. The ministry, in cooperation with stakeholders and partners, assists students in achieving success by providing flexible programming options designed to address the diversity of student needs. The ministry supports First Nations, Métis and Inuit student success by raising awareness of their unique needs; developing culturally relevant learning resources and programming opportunities; focusing on continuous improvement though appropriate accountability mechanisms; and working collaboratively with First Nations, Métis and Inuit communities.

Achievements

Ministerial Order on Student Learning

- The Ministerial Order on Student Learning was signed by the minister on May 6, 2013. This provides the goals and expectations for the learning journey for Kindergarten to grade 12 students and establishes a clear mandate for Alberta Education and school authorities to follow when developing and implementing provincial curriculum. This legislation provides direction that helps bring to life the vision of *Inspiring Education* and lays the foundation for inspiring all students to achieve success and fulfillment, and reach their full potential by developing competencies as engaged thinkers and ethical citizens with an entrepreneurial spirit, who contribute to a strong and prosperous economy and society (www.education.alberta.ca/department/policy/standards/goals.aspx).

Provincial Dual Credit Strategy

The Dual Credit Strategy allows students to earn both high school and post-secondary credits for the same coursework, make progress towards workplace certification, or gain preferred placement (course exemption) in post-secondary programs for coursework completed in high school (www.education.alberta.ca/department/ipr/dualcredit.aspx).

In 2013-14:

- The Provincial Dual Credit Strategy Steering Committee, comprised of representatives from post-secondary, secondary and business and industry, reviewed and approved the first intake of applications for dual credit opportunities in June 2013. Intake for the next year opened in March 2014.
- 26 dual credit opportunities have been approved for Year 1. Many of these opportunities will begin in September 2014.
- A new on-line submission process was developed to stream-line the application process.

- Alberta Education has developed four new dual credit apprenticeship pathways (auto body technician, heavy equipment technician, millwright, and plumber) as part of Alberta Education's commitment to develop 20 new pathways that lead to credentials. These four apprenticeship pathways became provincially available in February 2014 (www.education.alberta.ca/teachers/program/cts/program-of-studies/tmt.aspx).
- Alberta Education has initiated work on developing another 10 pathways for targeted implementation in September 2014 (electrician, 4th class power engineer, health care aide, instrument technician, communications technician, agricultural technician, baker, insulator, painter/decorator and landscape/gardener).
- A wide range of education partners and stakeholders from K–12 and post-secondary education systems were consulted during the development of the Provincial Dual Credit Strategy.

Career and Technology Foundations (CTF)

Developed for Grades 5 – 9 as an optional program, the Career and Technology Foundations (CTF) draft curriculum in English and in French supports the development of literacy and numeracy and cross-curricular competencies as well as interdisciplinary learning opportunities. CTF is structured as a leveled, as opposed to graded, curriculum to meet the various learning needs of students. CTF supports flexible learning environments where students explore interests and passions while making connections to career possibilities and technologies associated with some of the 28 occupational areas. CTF supports connecting the community and the school to create authentic learning experiences. CTF develops knowledge that can strengthen the transition to the Career and Technology Studies (CTS) program in high school.

- Currently, seventeen school authorities are formally involved in the validation and refinement of the draft CTF curriculum through the scaling to implementation process. Additional school authorities and interested teachers are informally involved in the same process.

Career and Technology Studies (CTS)

- The Guide to Career and Technology Studies (CTS) website was completed in February 2014 in both French and English. The website provides administrators, counsellors and teachers with support and resources to assist with the successful implementation and delivery of CTS. Creating personalized pathways in CTS allows high school students the opportunity to expand their career goals and interests and make connections among CTS courses and other subjects (www.learnalberta.ca/content/ctsg/index.html).
- In the 2013-14 provincial surveys, 91 per cent of high school students felt that the variety of courses available to them was very good (46 per cent) or good (45 per cent).

Moving Forward with High School Redesign

Moving Forward with High School Redesign builds on the High School Flexibility Enhancement Pilot Project (HSFEPP) and other high school completion work to realize the vision and policy shifts articulated in *Inspiring Education* (www.ideas.education.alberta.ca/hsc/current-projects/flexibility-enhancement-pilot).

Moving Forward with High School Redesign is focused on creating flexible, student-centred approaches to 21st century learning, including increasing student engagement, improving student achievement, and enhancing teacher practice (www.abhsredesign.ca).

In 2013-14:

- A total of 96 schools participated in Moving Forward with High School Redesign. This includes 69 new schools and the 27 schools who were part of the HSFEPP. Schools participating in Moving Forward with High School Redesign are exempted from the 25-hour-per-credit requirement, thereby enabling changes to practice and to timetables in support of flexible learning environments.
- In October 2013, 340 participants from Moving Forward with High School Redesign schools across the province gathered at one of five Regional Redesign Networks: north, central, greater Edmonton, south and metro. These networks were co-chaired by administrators and lead teachers from one or more of our original 16 High School Flexibility Enhancement Pilot Project schools and Alberta Education.
- A second round of Regional Redesign Networks was held in January 2014. The network sessions provide ongoing collaboration amongst the high school redesign schools. At these sessions, participants had the opportunity to hear from representatives from one or more of the original 16 flex schools about their high school redesign journeys, to engage in conversation around the foundational principles of high school redesign and to begin building a toolkit of resources to use as they begin the journey of redesign.
- Resources supporting Moving Forward with High School Redesign, including a newsletter and videos, were posted on the High School Completion Website (www.ideas.education.alberta.ca/hsc/redesigning/movinfw/resources).
- In collaboration with the Alberta Regional Professional Development Consortia, a wikispace was created to facilitate networking and sharing of resources by Moving Forward with High School Redesign schools across the province.
- The High School Redesign team presented Moving Forward with High School Redesign at a number of different events, including the CASS/Alberta Education Learning Symposium, the *Speak Out* Conference and the *Inspiring Education* Symposium.

- In the 2013-14 provincial surveys:
  - – 85 per cent of teachers agreed that students get the support they need to be successful at school, and can access programs and services at school to get help with school work;
  - – 91 per cent of high school students agreed that it is easy to get help with school work at their school if they need it;
  - – 82 per cent of high school students agreed that teachers give them the individual attention they require; and
  - – 86 per cent of high school students indicated they had never thought about dropping out of high school, while ten per cent said they had thought about it one to three times.

New Provincial Assessment Model

In 2013-14:

- The minister announced the replacement of Grade 3, 6 and 9 Provincial Achievement Tests with new digital Student Learning Assessments (SLAs) in English and French on May 9, 2013. The new SLAs contribute to realizing the vision of *Inspiring Education* by enabling parents and teachers to be aware of a child's strengths or areas needing improvement at the start of the school year. A wide range of education partners and stakeholders from K-12 and post-secondary education systems, were consulted during the development of the new provincial assessment model (www.education.alberta.ca/department/ipr/curriculum/student-learning-assessments.aspx).
- Grade 3 students will be first to write the new assessments, with pilots starting in September 2014. Full implementation for Grade 3 is expected by September 2015. Pilots for Grades 6 and 9 are scheduled to begin in 2015 and 2016, respectively (www.education.alberta.ca/media/8225512/sla_update_winter2014.pdf).
- While the ministry moved towards the development and implementation of new SLAs at Grade 3, 6 and 9, the current Provincial Achievement Tests (14 courses in English and 16 courses in French) continued to be administered.
- In the 2013-14 provincial surveys:
  - – the vast majority of teachers agreed that their school (92 per cent) and their jurisdiction (87 per cent) use ongoing evaluation to improve student learning; and
  - – 92 per cent of superintendents, 78 per cent of school board trustees and 79 per cent of principals agreed that Alberta Education uses ongoing evaluation of the education system to improve student learning.

Online Assessment for Diploma Examinations

In 2013-14:

- The minister announced a project to pilot electronic diploma exams, including the use of an online system and digital marking on May 7, 2013. Also, students would have access to more exam sessions throughout the year.
- Quest A+ was used for piloting the digital administration and return of written response diploma examinations. The ministry compiled the requirements for a more comprehensive online assessment system which will involve the development, delivery, administration and receipt of online diploma exams.
- Diploma-level math and science field tests continued to be offered in online formats.
- Multiple forms of diploma exams were administered for high-demand subjects. This will support the increased frequency of offering online diploma exams in the future.
- Eighty-seven diploma examinations (46 in English and 41 in French) were developed and administered of which 36 were offered online.

Curriculum Redesign and Curriculum Development Prototyping

Through the *Inspiring Education* public consultations in 2009, Albertans created a collective vision to transform education to ensure every student experiences relevant, personalized and engaging learning opportunities. Curriculum Redesign is one of the ministry's initiatives to build on the success of our current education system and the innovative educational practices already underway throughout the province. The redesign process for programs of study currently underway is thoughtful, evidence-based and will build on the strengths of our existing curriculum (www.education.alberta.ca/department/ipr/curriculum.aspx).

In 2013-14:

- Alberta Education continued to build a dynamic curriculum that includes the basics while also incorporating critical 21st century competencies such as innovation, creativity and collaboration that are applied in all subjects. Literacy and numeracy will be embedded as the foundation to every subject, at every grade level. Alberta's new curriculum will maintain our high standards while also providing opportunities for students to focus more deeply in an area of study and make it easier for teachers to support personalized learning for their students. As a result, students will have the attitudes, skills and knowledge to be successful in their learning, work and other aspects of their lives.
- Curriculum Development Prototyping adopted a new collaborative approach to developing aspects of the programs of study, thereby providing the opportunity for our education partners to make a greater contribution earlier in the curriculum development process. Alberta Education will continue to be responsible for development of what will eventually become new programs of study (www.education.alberta.ca/department/ipr/curriculum/curriculum-development-prototyping.aspx).

- Alberta Education invited publicly funded school authorities in August 2013, through a Request for Proposals (RFP), to collaborate with the ministry in developing aspects of new Kindergarten to Grade 12 provincial curriculum that will contribute to the ministry's development of the provincial programs of study. Curriculum Development Prototyping partners were announced on February 19, 2014. Led by four schools boards, the partners represent more than 30 school authorities across the province, including public, separate, private, charter, and francophone regional authorities and First Nations schools; as well as post-secondary institutions, business and industry, First Nations, Métis and Inuit partners, and others (www.education.alberta.ca/media/8230307/prototyping%20partners.pdf).
- The RFP included a Curriculum Development Prototyping Guide that contains draft components that anchor the development of new provincial curriculum. Draft guiding principles and standards for curriculum development, draft essence statements for subject/discipline areas, draft literacy and numeracy benchmarks, and draft cross-curricular competency indicators in English and French were developed and provided to the Curriculum Development Prototyping partners as a foundation for their work on deliverables.
- In the 2013-14 provincial survey of all parents, the large majority agreed that the curriculum focuses on what their child needs to learn in reading (84 per cent), science (83 per cent), social studies (79 per cent), writing (74 per cent) and mathematics (71 per cent).
- In the 2013-14 provincial survey of high school students, the vast majority of students agreed that they were improving in science (92 per cent), writing (92 per cent), reading (91 per cent), mathematics (88 per cent) and social studies (86 per cent).
- In the 2013-14 provincial surveys, 83 per cent of all parents and 77 per cent of parents of self-identified Aboriginal students agreed that the subjects their child is learning in school have practical applications in the real world.

Curriculum Development and Management Application

- The development of a Curriculum Development Management Application (CDMA) was initiated this year and is an integrated set of technology tools to support business processes that enable the collaborative design, development, access to and continuous improvement of flexible, digitally-based, and responsive future curricula. Work is underway to use the CDMA to support the development and delivery of the new Student Learning Assessments for Grade 3.

Provincial Resource Strategy

- Alberta Education initiated work on the development of a provincial resource strategy for Kindergarten to Grade 12 education. The strategy will help determine what types of resources are required to support student learning now and in the future. In addition, the strategy will identify roles and responsibilities of Alberta Education and the field, with respect to resource identification, development and access. Numerous sessions were held with education partners (e.g., College of Alberta School Superintendents, School Technology Advisory Committee, and Jurisdiction Technology Contacts) to build awareness on policy issues, deepen understanding, and elicit feedback to inform the development of the strategy.

Review of High School Credentials

In 2013-14, Alberta Education:

- Established an external advisory committee including representatives from business, industry, post-secondary institutions, and other key stakeholder groups to provide a wider perspective and advice on the credentialing review.
- Held 40 information sessions with a wide range of stakeholder groups to obtain input on the current credentials and gather suggestions for, and implications of, potential changes.
- Developed a Future Possibilities Model to stimulate discussion for the framework of a future credential that reflects *Inspiring Education* and aligns with Curriculum Redesign.

Locally Developed Courses

Locally Developed Courses (LDCs) are developed, acquired and authorized by school authorities to provide students with learning opportunities that complement provincial programs of study.

- The ministry concluded the strategic review of Locally Developed Courses and produced a report in 2013 that detailed the findings: *Locally Developed Courses: Report and Strategic Directions*. The report was posted on the Locally Developed Courses webpage and communicated to LDC contacts. With the conclusion of the strategic review, school authorities are once again able to develop and acquire locally developed courses (www.education.alberta.ca/media/7049139/ldc-report.pdf).
- The Locally Developed Courses Policy, Standards and Guidelines were revised and included in the 2013–2014 *Guide to Education*. Key changes to LDC submissions included the extension of authorization periods from three to four years and no longer requiring school authorities to verify their authorization of LDCs through the submission of board motions to Alberta Education.

Inclusive Education

Alberta Education has provided leadership and supported school authorities in building an inclusive education system with the following outcomes:

- Each child and youth belongs, is supported and is successful in his/her learning.
- Families are encouraged and supported in helping their children to be successful in their learning.
- Supports and services that help children and youth in their learning are provided in a coordinated and seamless manner.

In 2013-14, Alberta Education:

- Completed the Inclusive Education Planning Tool (English and French) pilot and used participant feedback to revise the content for the Inclusive Education Library, including new optional templates for teachers to use, to develop Individualized Program Plans (www.learnalberta.ca/content/ieptLibrary/index.html).
- Supported two Communities of Practice (Literacy for All and Numeracy for All) for teachers of students with significant disabilities in collaboration with the Alberta Regional Professional Development Consortia (www.abliteracyforall.wikispaces.com/; and www.abnumeracyforall.wikispaces.com/home).
- In the 2013-14 survey of parents of students with severe special needs, the majority of parents were satisfied:
  - with the quality of their child's education (83 per cent);
  - that the school program meets the needs of their child (75 per cent);
  - that they were meaningfully involved in the development of their child's Individual Program Plan (80 per cent);
  - with the goals identified in their child's Individual Program Plan (82 per cent);
  - with their child's progress at school (77 per cent); and
  - that their child receives the support services necessary to be successful in school (72 per cent) and is benefiting from the services being provided (81 per cent).
- In the 2013-14 survey of all parents, the large majority of parents were satisfied with the accessibility of programs and services at their child's school (80 per cent).

Mentoring Partnerships

In 2013-14, Alberta Education:

- Developed evidence-based tools and an online mentee training program (www.albertamentors.ca/be-a-mentor/online-mentee-training).
- Hosted a Youth Leadership Forum in conjunction with the National Mentoring Symposium, to garner feedback on mentoring in the future and to increase youths' knowledge and leadership skills to support mentoring in their schools and communities.
- Provided opportunities through a community of practice for teachers across the province to develop supports and foster relationships among students with and without significant disabilities both in the classroom and throughout their educational journey (www.abpeermentoring.wikispaces.com).
- Organized and implemented the first National Mentoring Symposium with the Alberta Mentoring Partnership and Big Brothers Big Sisters Canada. Over 230 delegates from community organizations, schools, and ministry staff participated in a variety of sessions focused on innovative partnerships, practice and research for mentoring children and youth across Alberta and Canada.

In addition:

- More than 635 Alberta students have completed the Alberta Mentoring Partnership mentor training and are serving as peer mentors.
- Students learned to apply inclusive citizenship skills through peer mentoring relationships with students with moderate to severe disabilities. In May 2013, 134 teachers in 29 school districts across the province took part in workshops led by Dr. Erik Carter, a leading author and researcher on peer mentoring students with disabilities. Twenty-three teachers from across 10 districts now are learning and working together to establish peer mentoring programs for between 150 and 270 students, and students with severe disabilities in junior high and high schools.

Fetal Alcohol Spectrum Disorder

- In 2013-14, Alberta Education supported school authorities to build capacity in school engagement and success for students with Fetal Alcohol Spectrum Disorder (FASD).
- Alberta's FASD 10-Year Strategic Plan focuses on developing and delivering community based solutions, making it easier for people affected by FASD to get the help they need, at any point during their life. FASD-related initiatives across Alberta help build awareness, promote prevention, increase access to FASD assessment and diagnosis clinics, conduct new research, and provide support for individuals living with FASD and their caregivers.
- The Wellness Resiliency and Partnership (WRaP) is a provincial project with success coaches in Junior and Senior High Schools. The TRY School Initiative stands for Transformational Relationships to Reclaim Youth Back Into Middle School: A New Model for Supporting Students with Confirmed or Suspected Fetal Alcohol Spectrum Disorder. The WRaP and TRY Success Coach initiatives reclaim and engage youth with confirmed or suspected FASD into their school communities and provide ongoing support. These vulnerable students benefit from the inclusive and equitable access to educational opportunities through the responsive and flexible approach advocated by the success coaches. Currently 17 coaches in 18 school divisions are supporting 208 students with or suspected of having FASD.

High School Wellness

In 2013-14:

- 29 high schools from five school authorities were involved in the High School Wellness Project to embed wellness learning outcomes across all subject areas using a comprehensive school health approach.
- The Healthy School Planner Foundational Module from the Joint Consortium for School Health was used by the 29 schools and an additional 325 school communities across Alberta to assess their progress towards implementing a comprehensive school health approach. Evaluation of the High School Wellness projects also included a social network analysis of staff in seven schools to determine teacher efficacy, innovative practices, and collaborative networks.
- In the 2013-14 provincial surveys:
  - 99 per cent of principals and 97 per cent of teachers agreed that their school promotes physical activity, health and wellness;
  - 85 per cent of all parents were satisfied that Alberta's education system is contributing to students' development of their physical abilities; and
  - 84 per cent of high school students agreed that they could get help at their school with problems that are not related to school work.

Memorandum of Understanding for First Nations Education in Alberta

Signed in February 2010, the memorandum of understanding (MOU) is a multilateral agreement among Treaties 6, 7 and 8, Aboriginal Affairs and Northern Development Canada (AANDC), Aboriginal Relations and Alberta Education. The shared vision of all parties is to ensure that "First Nations students are achieving or exceeding the full educational outcomes, levels and successes of all other students in Alberta" (www.education.alberta.ca/admin/fnmi/partnering/mou.aspx).

In 2013-14:

- Elected officials approved the MOU Long-term Strategic Action Plan in September 2013. The plan identifies ten joint actions for collaboration to improve educational outcomes for First Nations students (www.education.alberta.ca/media/7933640/moulongtermstrategicactionplan.pdf).
- First Nations were in the process of establishing governance structures for the Indigenous Knowledge and Wisdom Centre.
- In February 2014, Alberta completed consultations with First Nations, federal government and provincial school authorities on issues pertaining to Education Service Agreements (ESA), which facilitate the delivery of education programs and supports to First Nations students residing on a reserve and attending provincial schools. Work is underway to develop ESA standards, which will be implemented in conjunction with the new Education Act.
- An FNMI Advisory Committee continued to provide guidance and wisdom to many ministry projects to ensure FNMI infusion was considered in the draft curriculum standards and guidelines, Curriculum Redesign, the Provincial Dual Credit Strategy, Career and Technology Foundation and other initiatives and projects related to FNMI student success.

Business and Industry Employer Satisfaction

A survey of 800 employers in business and industry, representative of all employers in the province, was conducted from January to March, 2014. The survey asked Alberta employers about their satisfaction with various skills and abilities of recent Alberta high school graduates that they had hired. Their perceptions, presented below, relate to high school graduates that enter the workforce directly after high school.

- Eighty-three per cent of employers were satisfied overall with the skills of recent high school graduates and the quality of their work.
- Employers' satisfaction with recent high school graduates' abilities, related to specific skills and personal qualities, was as follows:
  - to work with others towards a common goal (92 per cent);
  - to learn continuously (88 per cent);
  - to participate and contribute in projects and tasks (87 per cent);
  - to be honest and ethical in dealing with other people (87 per cent);
  - to be adaptable – that is, to work as an individual or within a team (86 per cent);
  - to manage information from a variety of areas (81 per cent);
  - to help in keeping the environment clean (81 per cent);
  - to make fair decisions (79 per cent);
  - to demonstrate positive attitudes and behaviours (79 per cent);
  - to transition effectively from school to work (75 per cent);
  - to use numbers to decide what is required for a job (72 per cent);
  - to understand abstract concepts (70 per cent);
  - to be punctual and finish work on time (63 per cent);
  - to think and solve problems (62 per cent); and
  - to be responsible for work and accountable for actions (58 per cent).

Goal 2 Performance Measures

2.a Overall Achievement Test Results in Language Arts

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

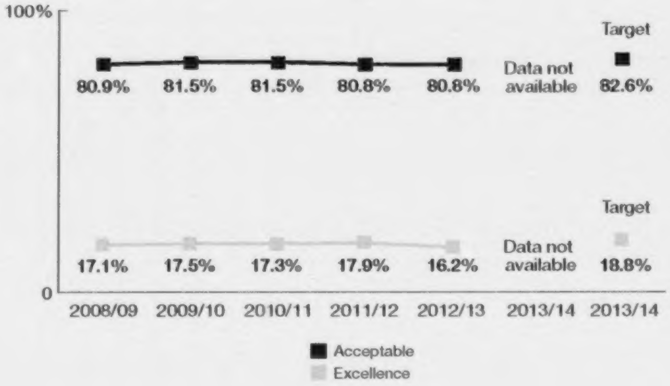
Target

- The targets for the overall Language Arts results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.
- Overall results in Language Arts are calculated as an average of the results in the following ten subjects weighted by the number of individuals that were enrolled:
  - English Language Arts 3, 6 and 9
  - English Language Arts 9 (Knowledge and Employability)
  - French Language Arts 3, 6 and 9
  - Français 3, 6 and 9
- From 2008-09 to 2012-13, overall results in Language Arts at the acceptable standard have remained stable over time with minor fluctuations. Results at the standard of excellence dropped in 2012-13.
- To support student learning in core subjects, the Ministry provides programs of study and implementation guides for teachers, and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentage of Students who Achieved Standards on Provincial Achievement Tests in English and French Language Arts and Français



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall Language Arts results are a weighted average based on total enrolment in Grades 3, 6 and 9 Language Arts courses. In previous years this measure did not include results for English Language Arts 9 (Knowledge and Employability).
- See Endnote C, Provincial Achievement Tests, pages 100-101.

Participation Rates for Language Arts Provincial Achievement Tests *(in percentages)*

	Subject	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Grade 3							
	English Language Arts	91	91	91	92	91	Data not available
	French Language Arts	96	97	95	96	96	
	Français	98	98	98	98	98	
Grade 6							
	English Language Arts	90	91	91	91	91	Data not available
	French Language Arts	98	98	97	97	98	
	Français	98	98	98	98	98	
Grade 9							
	English Language Arts	90	90	89	89	88	Data not available
	English Language Arts (Knowledge and Employability)	–	82	82	80	80	
	French Language Arts	95	98	97	97	97	
	Français	98	98	98	96	96	
Overall Language Arts							
		90.5	90.9	90.6	90.8	90.6	Data not available

Source: Alberta Education

Notes:

- Participation in English Language Arts, French Language Arts and Français is included in the overall participation rates to report overall participation on the same basis as the overall results.
- An asterisk (*) indicates suppression has been applied because fewer than six students wrote the test, while n/a indicates no students wrote the test. A dash (-) indicates that the subject was not offered.

2.a Achievement Test Results for Language Arts by Subject for Students in Grades 3, 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

Target

- The targets for individual subject results could not be assessed as current year data are not available.

Discussion

- Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.

- Based on 2008-09 to 2012-13 data, the proportion of students achieving the acceptable standard has increased over time for French Language Arts 9 but decreased for French Language Arts 3 and 6, and English Language Arts 9. Results for English Language Arts 3 and 6, and Français 3, 6 and 9 have remained stable.

- Based on 2008-09 to 2012-13 data, the proportion of students achieving the standard of excellence has increased for French Language Arts 9 but decreased for French Language Arts 3 and English Language Arts 6. Results for English Language Arts 3 and 9, French Language Arts 6 and Français 3, 6 and 9 have remained stable.

- As adult literacy studies are not conducted regularly, Grade 9 results in Language Arts are regarded as indicators of literacy. Students who achieve the acceptable standard have developed the foundational skills needed to become literate adults. As indicated above, based on 2008-09 to 2012-13 data, results at the acceptable standard have improved over time for French Language Arts 9 and have declined for English Language Arts 9.

- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction of approximately one third in the number of students writing the Grade 9 English Language Arts Provincial Achievement Test and this may have impacted the overall provincial result. Caution needs to be exercised when comparing this result with prior years.

Percentages of Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests in Language Arts

Subject	Standard	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Targets 2013/14
Grade 3								
English Language Arts	excellence	18	20	18	20	18	Data not available	
	acceptable	81	82	82	82	81		
French Language Arts	excellence	16	16	16	15	12		
	acceptable	84	84	81	82	80		
Français	excellence	16	16	19	13	14		
	acceptable	83	86	84	82	83		
Grade 6								
English Language Arts	excellence	19	19	19	18	16	Data not available	
	acceptable	82	83	83	83	83		
French Language Arts	excellence	16	16	17	17	16		
	acceptable	91	88	89	89	89		
Français	excellence	19	18	18	22	22		
	acceptable	93	91	92	91	94		
Grade 9								
English Language Arts	excellence	15	15	16	16	15	Data not available	
	acceptable	79	79	79	77	76		
English Language Arts (Knowledge and Employability)	excellence	–	8	8	6	4		
	acceptable	–	67	67	61	62		
French Language Arts	excellence	10	12	15	12	14		
	acceptable	82	86	89	88	87		
Français	excellence	13	13	16	16	15		
	acceptable	86	84	90	85	84		
Overall Language Arts								
	excellence	17.1	17.5	17.3	17.9	16.2	Data not available	18.8
	acceptable	80.9	81.5	81.5	80.8	80.8		82.6

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- A dash (–) indicates that the subject was not offered.
- See Endnote B, page 96, for information on assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, pages 100-101.

2.a Overall First Nations, Métis and Inuit (FNMI) Achievement Test Results in Language Arts

Rationale

- Overall FNMI student achievement of standards on provincial achievement tests is a sound indicator of whether FNMI elementary and junior high students are achieving high standards in Language Arts (English and French Language Arts and Français), an important outcome for Alberta's K–12 education system.

Target

- The targets for the overall Language Arts results for self-identified FNMI students could not be assessed as current year data are not yet available.

Discussion

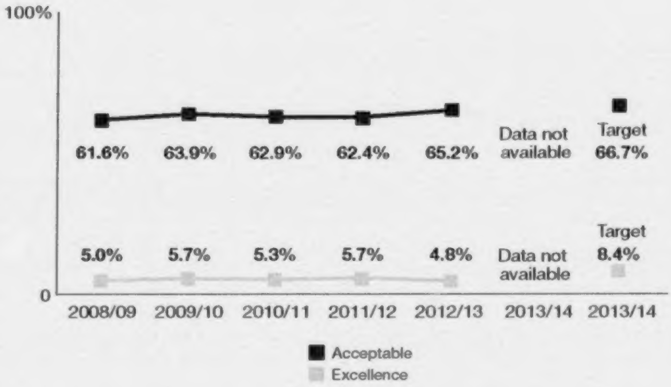
- Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.

- Overall results in Language Arts are calculated as an average of the results in the following ten subjects, weighted by the number of individuals that were enrolled (three subjects, Français 3, 6 and 9, were excluded from the calculations as either no students or less than six students wrote these tests):
  - English Language Arts 3, 6 and 9
  - English Language Arts 9 (Knowledge and Employability)
  - French Language Arts 3, 6 and 9
  - Français 3, 6 and 9

- From 2008-09 to 2012-13, overall results in Language arts for self-identified FNMI students have improved at the acceptable standard. Results at the standard of excellence have remained stable over time with minor fluctuations.

- From 2008-09 to 2012-13, overall Language Arts test participation rates for self-identified FNMI students have increased over time, primarily because participation rates for Grades 3, 6 and 9 English Language Arts have increased.

Overall Percentages of Self-identified FNMI Students who Achieved Standards on Grades 3, 6 and 9 Language Arts Provincial Achievement Tests



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 3, 6 and 9 Language Arts courses. In previous years this measure did not include results for English Language Arts 9 (Knowledge and Employability).
- Due to the flooding in southern Alberta in the summer of 2013, the number of students writing the Grade 9 English Language Arts Provincial Achievement Test was reduced and this may have impacted the overall average.
- See Endnote C, Provincial Achievement Tests, pages 100-101.

FNMI Participation Rates for Provincial Achievement Tests *(in percentages)*

	Subject	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Grade 3							
	English Language Arts	85	86	87	90	89	Data not available
	French Language Arts	95	95	94	92	94	
	Français	n/a	n/a	*	*	*	
Grade 6							
	English Language Arts	81	84	86	87	87	Data not available
	French Language Arts	96	95	97	95	98	
	Français	*	*	*	*	*	
Grade 9							
	English Language Arts	75	76	76	76	79	Data not available
	English Language Arts (Knowledge and Employability)	–	75	73	70	76	
	French Language Arts	90	98	95	100	92	
	Français	n/a	n/a	*	n/a	*	
Overall Language Arts							
		81.0	82.1	82.9	84.1	85.1	Data not available

Source: Alberta Education

Notes:

- Participation in English Language Arts, French Language Arts and Français is included in the overall participation rates to report overall participation on the same basis as the overall results.
- An asterisk (*) indicates suppression has been applied because fewer than six students wrote the test, while n/a indicates no FNMI students wrote the test. A dash (–) indicates that the subject was not offered.

2.a FNMI Achievement Test Results in Language Arts—by Subject and Grade

Rationale

- FNMI student results on provincial achievement tests in each grade and subject provide detailed information on whether FNMI elementary and junior high students are achieving high standards in Language Arts, an important outcome for Alberta's K–12 education system.

Target

- Targets for individual Language Arts subject results were not set in the 2013-16 Business Plan.

Discussion

- Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.
- From 2008-09 to 2012-13, the participation rate for FNMI students taking Language Arts provincial achievement tests increased from 81.0 per cent to 85.1 per cent.
- From 2008-09 to 2012-13, the proportion of students achieving the acceptable standard increased over time for English Language Arts 6 and 9. Results for the English Language Arts 3, French Language Arts 6 and 9 remained stable and results for French Language Arts 3 declined.
- From 2008-09 to 2012-13, the proportion of students achieving the standard of excellence remained stable over time for English Language Arts 3, 6, and 9 and French Language Arts 3, 6 and 9.
- As adult literacy studies are not conducted regularly, Grade 9 results in Language Arts are regarded as indicators of literacy. Students who achieve the acceptable standard have developed the foundational skills needed to become literate adults. As indicated above, from 2008-09 to 2012-13, results at the acceptable standard have improved over time for English Language Arts 9 and remained stable for French Language Arts 9.
- Note that the flooding in southern Alberta in the summer of 2013 resulted in a reduction in the number of students writing the Grade 9 English Language Arts Provincial Achievement Test and this may have impacted the overall result.

Percentages of Self-Identified FNMI Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests in Language Arts

Subject	Standard	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Targets 2013/14
Grade 3								
English Language Arts	excellence	6	7	6	7	6	Data not available	
	acceptable	68	68	67	68	68		
French Language Arts	excellence	9	3	7	10	2		
	acceptable	80	75	58	68	64		
Français	excellence	n/a	n/a	*	*	*		
	acceptable	n/a	n/a	*	*	*		
Grade 6								
English Language Arts	excellence	6	6	6	5	4	Data not available	
	acceptable	62	68	66	67	68		
French Language Arts	excellence	2	3	3	14	9		
	acceptable	87	70	80	85	78		
Français	excellence	*	n/a	*	*	*		
	acceptable	*	n/a	*	*	*		
Grade 9								
English Language Arts	excellence	3	4	4	4	4	Data not available	
	acceptable	53	55	55	51	58		
English Language Arts (Knowledge and Employability)	excellence	–	5	7	4	2		
	acceptable	–	59	57	49	56		
French Language Arts	excellence	2	11	2	8	5		
	acceptable	69	71	75	83	79		
Français	excellence	n/a	n/a	*	n/a	*		
	acceptable	n/a	n/a	*	n/a	*		
Overall Language Arts								
	excellence	5.0	5.7	5.3	5.7	4.8	Data not available	8.4
	acceptable	61.6	63.9	62.9	62.4	65.2		66.7

Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test, while n/a indicates no self-identified FNMI students wrote the test. A dash (–) indicates that the subject was not offered.
- Overall Language Arts measure results include only English Language Arts 3, 6 and 9, French Language Arts 3, 6 and 9, and English Language Arts 9 (Knowledge and Employability).
- See Endnote B, page 96, for assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, pages 100-101.

2.b Diploma Examination Results in Language Arts

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Language Arts diploma examination measure is an aggregate of four Language Arts courses. This reflects a focus on fundamental literacy skills, an important outcome for Alberta's K–12 education system.

Targets

- The targets for Language Arts results could not be assessed as current year data are not available.
- Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.

Discussion

- The Language Arts measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - English Language Arts 30-1
  - English Language Arts 30-2
  - French Language Arts 30-1
  - Français 30-1

  Based on 2008-09 to 2012-13 data, the average proportion of students achieving the acceptable standard in Language Arts has been stable and the proportion of students achieving the standard of excellence has declined, primarily due to lower results in English Language Arts 30-1.
- Based on 2008-09 to 2012-13 data, results at the acceptable standard have improved over time for English Language Arts 30-2 and remained stable for other Language Arts subjects.
- Based on 2008-09 to 2012-13 data, results at the standard of excellence have improved over time for English Language Arts 30-2 and have declined over time for English Language Arts 30-1 and French Language Arts 30-1.
- The ministry is undertaking a major curriculum redesign aimed at ensuring Alberta's curriculum (programs of study, assessment, and learning and teaching resources) remains responsive and relevant for students. This project reflects the province's commitment to continually improve its work in providing a world-class, student-centred curriculum for students now and in the future.

Percentages of Students Writing Language Arts Diploma Examinations who Achieved Standards

Subject	Standard	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Targets 2013/14
English Language Arts 30-1	excellence	12	10	10	11	10	Data not available	
	acceptable	86	85	84	86	86		
English Language Arts 30-2	excellence	8	10	9	11	11		
	acceptable	88	89	89	90	90		
French Language Arts 30-1	excellence	19	16	14	13	12		
	acceptable	95	94	95	96	95		
Français 30-1	excellence	33	16	20	19	18		
	acceptable	95	94	94	96	97		
Overall Language Arts	excellence	11.4	10.2	9.9	11.2	10.8	Data not available	11.4
	acceptable	87.1	86.6	86.1	87.4	87.4		87.6

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2008-09 to 2012-13 for English Language Arts 30-1 and 30-2.
- Overall results for Language Arts are a weighted average of results for the four Language Arts subjects.
- Percentages of students who achieved standards in individual subjects are presented as rounded numbers. Percentages shown in the Performance Measures Summary Table are presented to one decimal place.
- See Endnote B, page 96, for information on assessing results relative to targets.
- See Endnote C, Diploma Examinations, page 102.

2.b First Nations, Métis and Inuit (FNMI) Diploma Examination Results in Language Arts

Rationale

- FNMI student results on diploma examinations are a solid indicator of whether high school students are achieving high standards.
- The Language Arts diploma examination measure is an aggregate of four Language Arts courses. This reflects a focus on fundamental literacy skills, an important outcome for Alberta's K–12 education system.

Target

- The targets for Language Arts diploma examination results for self-identified FNMI students could not be assessed, as current year data are not available.

Discussion

- Provincial assessment measure results for 2013-14 will be available in October 2014 and published in the Annual Report Update.
- The Language Arts measure is an average of the results in the following four subjects, weighted by the total number of individuals that wrote each of the exams:
  - English Language Arts 30-1
  - English Language Arts 30-2
  - French Language Arts 30-1
  - Français 30-1
- Based on 2008-09 to 2012-13 data, overall results in Language Arts at the acceptable standard and the standard of excellence have been stable over time with some fluctuations. Note that fewer than six self-identified FNMI students wrote the Français 30-1 exam from 2008-09 to 2012-13.
- Based on 2008-09 to 2012-13 data, results at the acceptable standard and the standard of excellence for English Language Arts 30-2 have improved over time. Results for English Language Arts 30-1 and French Language Arts 30-1 at both the acceptable standard and the standard of excellence have remained stable over time.

Percentages of Self-Identified FNMI Students Writing Language Arts Diploma Examinations who Achieved Standards

Subject	Standard	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Targets 2013/14
English Language Arts 30-1	excellence	6	4	1	5	4	Data not available	
	acceptable	78	75	80	75	73		
English Language Arts 30-2	excellence	4	7	7	9	7		
	acceptable	83	88	87	89	88		
French Language Arts 30-1	excellence	15	0	0	10	0		
	acceptable	85	75	95	90	100		
Français 30-1	excellence	n/a	n/a	n/a	n/a	*		
	acceptable	n/a	n/a	n/a	n/a	*		
Overall Language Arts	excellence	4.9	5.7	4.4	7.0	5.8	Data not available	8.6
	acceptable	81.3	82.6	84.2	83.1	82.0		85.5

Source: Alberta Education

Notes:

- The results reported are based solely on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test, while n/a indicates no self-identified FNMI students wrote the test.
- Equating of diploma examinations has been phased in over the past number of years, making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2008-09 to 2012-13 for English Language Arts 30-1 and 30-2.
- See Endnote C, Diploma Examinations, page 102.

2.c Preparation for Citizenship

Rationale

- Parents, teachers and students – groups that have direct experience with schools – are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

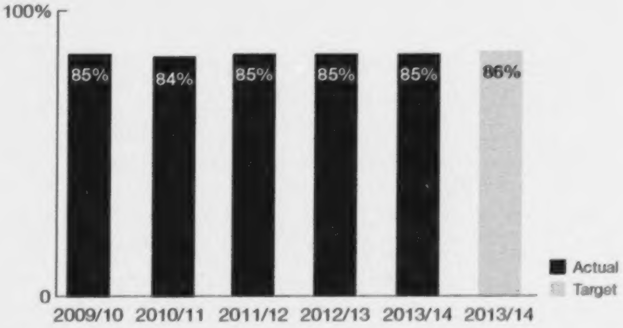
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2013-14 indicate that 85 per cent of high school students, parents and teachers agreed that students model the characteristics of active citizenship.
- Results overall and for high school students, parents and teachers have been high and stable over time.
- Teacher results have been consistently higher than those of parents and students.
- Throughout the years, a very high proportion of teachers agreed that there is mutual respect between teachers and students at school, there is mutual trust between teachers and students at school, and students help each other at school.
- The revised Social Studies Program, which was implemented recently in Alberta schools, places increased emphasis on developing citizenship skills and the needs of students in the 21st century.

Overall Agreement of High School Students, Parents and Teachers that Students Model the Characteristics of Active Citizenship



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10[1]	2010/11[1]	2011/12[1]	2012/13	2013/14
High School Students	80	78	80	79	79
Parents (ECS-12)	83	82	82	83	83
Teachers	92	91	92	93	93
Overall Agreement	**85**	**84**	**85**	**85**	**85**

[1] Revised

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that:
  - students help each other
  - students follow the rules
  - students respect each other
  - students are encouraged to get involved in activities that help people in the community
  - students respect the diversity among people
  - students take responsibility for their actions
  - students volunteer for activities that help others
  - students are encouraged to participate in school services, such as attending special events or helping in the library
  - students are encouraged to get involved in global issues, such as the environment, world hunger, disaster relief
  - there is mutual respect between teachers and students (new in 2012-13), and
  - there is mutual trust between teachers and students (new in 2012-13).
- This measure was revised in 2012-13 by adding two new items and removing one item (students are encouraged to try their best) from the existing measure.
- Historical results for 2009-10, 2010-11, and 2011-12 have been updated to include the two new items and to exclude one previously included item, and are comparable with 2012-13 and 2013-14 results.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 94, for information on averaging results across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

2.d Preparation for Student Success

Rationale

- Parents and teachers, together with the public, provide a broad perspective on the extent that students demonstrate attitudes, skills, knowledge and behavior to be successful when they finish school, an important outcome of the K–12 system.

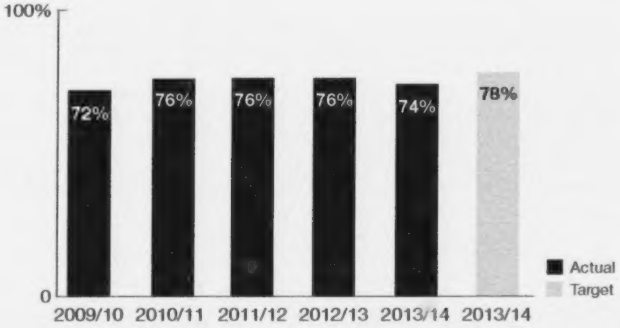
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 74 per cent of parents, teachers and the public were satisfied that students demonstrate attitudes, skills, knowledge and behaviours that will make them successful when they finish high school.
- Results overall and for parents and teachers are stable over time. Results for the public have increased over time with some fluctuation.
- Satisfaction levels of teachers and parents have been consistently higher than satisfaction of the public.
- Parents' satisfaction is lowest regarding students demonstrating attitudes and behaviours that will make them successful at work when they leave school; teacher and public satisfaction, however, are lowest regarding high school graduates demonstrating the ability to manage money, credit and personal finances.
- To prepare students for success when they finish school, basic employability skills, such as working with others, critical thinking, analysis and communication are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and the new Knowledge and Employability courses.
- Work Experience courses, dual credit courses, and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of Parents, Teachers and the Public that Students Demonstrate Attitudes, Skills, Knowledge and Behaviours to be Successful When They Finish School



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10[1]	2010/11[1]	2011/12[1]	2012/13	2013/14
Parents (Grades 7-12)	80	83	82	83	82
Teachers	85	83	84	85	83
Public	52	63	63	60	59
Overall	**72**	**76**	**76**	**76**	**74**

[1] Revised

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- This measure was revised in 2012-13 with the addition of seventeen new items. Results for 2009-10 include responses to the seventeen new items from the parent and teacher respondent groups but do not include responses to the new items from the public respondent group. Results from 2010-11 onwards include responses from all three respondent groups to the new items. Caution should be exercised when comparing the result for 2009-10 with current values.
- For parent, teacher and public groups, percentages reported are averages of satisfaction levels that:
  - students are taught the attitudes and behaviours that will make them successful at work when they leave school
  - students demonstrate attitudes and behaviours that will make them successful at work when they leave school
  - students demonstrate the knowledge, skills and attitudes necessary for learning throughout their lifetime
  - students' ability in demonstrating positive attitudes and behaviours
  - students' ability to use numbers (new in 2012-13)
  - students' ability to think and solve problems (new in 2012-13)
  - students' ability to communicate (new in 2012-13)
  - students' ability to manage information from a variety of areas (new in 2012-13)
  - students' ability to be adaptable – work as an individual or within a team (new in 2012-13)
  - students' ability to learn continuously (new in 2012-13)
  - students' ability to work safely (new in 2012-13)
  - students' ability to work with others towards a common goal (new in 2012-13)
  - students ability to participate and contribute in projects and tasks (new in 2012-13)
  - students' ability to transition effectively from school to work (e.g., adapting to workplace) (new in 2012-13)
  - students' ability to understand abstract concepts (new in 2012-13)
  - students' ability to be honest and ethical in dealing with other people (new in 2012-13)
  - students' ability to be punctual and finish work on time (new in 2012-13)
  - students' ability to manage money, credit and personal finances (new in 2012-13)
  - students' ability to lead a group or a team (new in 2012-13)
  - students' ability to help in keeping the environment clean (new in 2012-13), and
  - students' ability to make fair decisions (new in 2012-13).
- For the parent and teacher respondent groups, the following additional question is included:
  - students are taught the knowledge, skills and attitudes necessary for learning throughout their lifetime
- In the parent survey, only parents of Grades 7-12 students were asked the questions in this measure.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 94, for information on averaging results across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

2.e Student Engagement

Rationale

- Students that are engaged in their learning are more likely to achieve academic success and complete high school. Engagement also assists in developing a positive disposition towards lifelong learning and working with others in social environments.

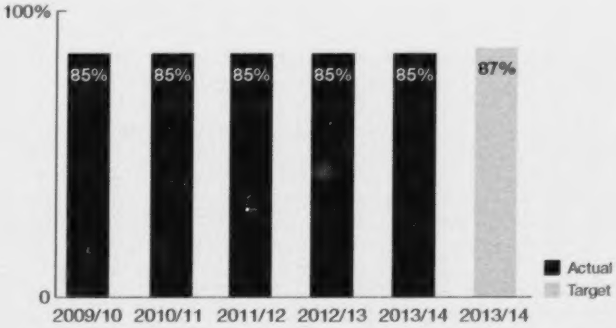
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2013-14 indicate that 85 per cent of high school students, parents and teachers agreed that students are engaged in their learning at school.
- Results overall and for the high school students, parents and teachers have been high and stable over time.
- Teachers and parents' results have been consistently higher than those of students.
- Student agreement was low in the following areas:
  - hours spent weekly outside of class studying and doing assignments
  - the number of times during the school year school was missed other than for illness
  - how often students have enjoyed completing a task that required a lot of thinking or mental effort
  - how often students asked questions in class or contributed to class discussions, and
  - the extent of student involvement in decisions made at their school.
- The Speak Out – Alberta Student Engagement Initiative provides Alberta students the opportunity to share their experiences and ideas about Alberta's K–12 education system in order to help those who make decisions about their schools. Students can speak out online, in person at Speak Out forums held each year at schools throughout the province, or get involved in the Minister's Student Advisory Council.

Overall Agreement of Students, Parents and Teachers that Students are Engaged in Their Learning at School



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	79	79	80	79	79
Parents (ECS-12)	86	86	85	87	86
Teachers	91	89	89	90	89
Overall Agreement	**85**	**85**	**85**	**85**	**85**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For high school students, the percentage reported is the average of the agreement and frequency levels for the following survey items:
  - students are proud of their school
  - students have a voice in decisions made at their school
  - extent of student involvement in decisions made at their school
  - extent of parent involvement in decisions about their child's education
  - school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require
  - hours spent weekly outside of class studying and doing assignments (more than 3 hours)
  - how often students have enjoyed completing a task that required a lot of thinking or mental effort
  - how often students have asked questions in class or contributed to class discussions
  - students have the opportunity to take part in classroom discussions and activities
  - how much class work has emphasized understanding information and explaining ideas in your own words
  - experience at school is contributing to your growth in thinking deeply and critically
  - students get recognized for the positive things they do at school
  - how many times during the school year you missed school other than for illness (less than 4 times), and
  - how often during the school year you thought about dropping out of school (never).
- For parents, the percentage reported is the average of the agreement and frequency levels for the following survey items:
  - extent of parent involvement in decisions about their child's education
  - satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best, and
  - teachers give students the individual attention they require.
- For teachers, the percentage reported is the average of the agreement and frequency levels for the following survey items:
  - extent of parent involvement in decisions about their child's education
  - satisfaction that school is contributing to the development of students' ability to take responsibility for their own learning
  - students arrive at school ready to learn
  - students are encouraged to try their best
  - teachers give students the individual attention they require
  - students have the opportunity to take part in classroom discussions and activities
  - students get recognized for the positive things they do at school, and
  - students are encouraged to express their opinions and engage in an exchange of ideas.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 94, for information on averaging results across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

2.f High School Completion

Rationale

- High school completion is important for entry to the labour force and post-secondary programs. While the majority of students complete high school within three years of entering Grade 10, the five-year rate recognizes that it may take more time for some students to finish high school.
- In addition to those who earn a high school diploma or certificate, Alberta's high school completion rate also includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

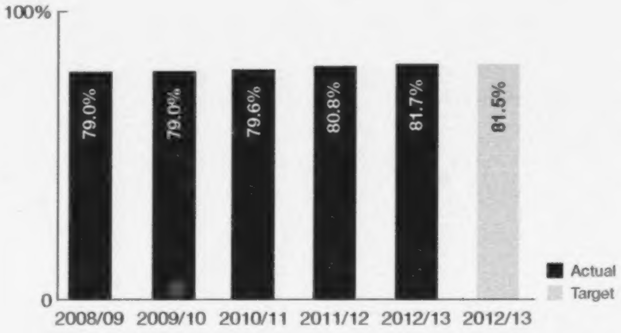
Target

- The target was met.

Discussion

- In 2012-13, 81.7 per cent of students completed high school within five years of entering Grade 10. The high school completion rate has improved over time. This indicates that parents, students and schools continue to recognize high school completion is important for students' future success.
- In addition, some students who do not complete high school in the ECS-12 education system do so as young adults in the adult learning system. In 2013, 92 per cent of Albertans aged 25-34 reported they had completed high school. This result has remained stable over time and is similar to the Canadian result.
- Improving the high school completion rate continues to be a priority for the Alberta government. Initiatives related to improving high school completion include:
  - Moving Forward with High School Redesign which is focused on creating flexible, student-centred approaches to 21st century learning, including increasing student engagement, improving student achievement, and enhancing teacher practice.
  - A new multimedia resource, Progress!, launched in 2012, is designed to further engage schools and school administrators, providing information on how completion rates are calculated in Alberta, sharing successful projects underway across the province and showcasing the different pathways students can take to complete high school.

High School Completion Rate of Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2012-13 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition (i.e., students moving out of province) using Statistics Canada estimates of out-migration.
- See Endnote C, High School Completion Rates, pages 98-99.

Discussion (continued)

- The three-year rate, 74.9 per cent, has also shown a significant improvement compared with the period from 2004-05 to 2007-08 where it fluctuated between 70 and 73 per cent.
- Of the students who complete high school in five years, most (about 91 per cent in 2012-13) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year		5 Year Rate and Year	
2004/05	71.1%	2006/07	79.0%	2008/09
2005/06	70.8%	2007/08	79.0%	2009/10
2006/07	71.5%	2008/09	79.6%	2010/11
2007/08	72.6%	2009/10	80.8%	2011/12
2008/09	74.1%	2010/11	81.7%	2012/13
2009/10	74.8%	2011/12		
2010/11	74.9%	2012/13		

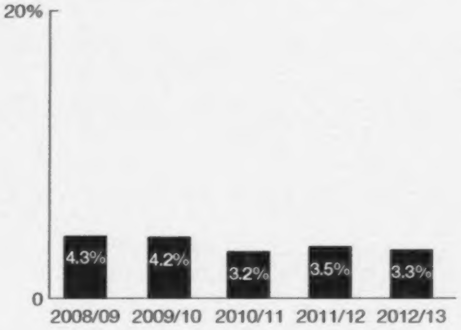
Source: Alberta Education

Supplementary Information: Dropout Rate

Discussion

- The student dropout rate is an indicator of how well the needs of students at risk of not completing high school are being addressed by the K–12 education system.
- Enrolment data indicate that 3.3 per cent of students aged 14-18 dropped out of school in 2012-13. The dropout rate has improved significantly over time.
- Dropping out of school may be a temporary interruption of a student's education. Of the students who dropped out in 2011-12, about 21 per cent resumed their education in 2012-13.

Annual Dropout Rates of Students Aged 14-18



Source: Alberta Education

Notes:

- The most recent results are for 2012-13 as the data for this measure lag a year.
- Students aged 14-18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2011-12 were tracked for one year. Those who were not enrolled and had not completed are included in the 2012-13 dropout rate.
- See Endnote C, page 98, for more information on the calculation of the annual dropout rate.

2.f High School Completion of Self-identified First Nations, Métis and Inuit (FNMI) Students

Rationale

- High school completion is important for entry to the labour force and post-secondary programs. While the majority of students complete high school within three years of entering Grade 10, the five year rate recognizes that it may take more time for some students to finish high school.
- In addition to those who earn a high school diploma or certificate, Alberta's high school completion rate also includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10. This acknowledges that students have completed the high school courses they need to continue their education in a post-secondary program.

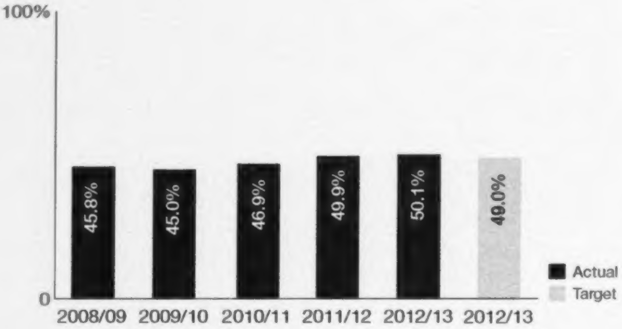
Target

- The target was met.

Discussion

- In 2012-13, 50.1 per cent of self-identified FNMI students completed high school within five years of entering Grade 10.
- The high school completion rate of self-identified FNMI students has improved over time, rising more than four percentage points from 45.8 per cent in 2008-09 to 50.1 per cent in 2012-13.
- Initiatives related to improving FNMI high school completion include:
  - A Long-term Strategic Action Plan was approved in September 2013 that identifies ten joint actions for collaboration to improve educational outcomes for First Nations students. This grew out of a 2010 multilateral agreement among Treaties 6, 7 and 8, Aboriginal Affairs and Northern Development Canada, Aboriginal Relations and Alberta Education.
  - An FNMI Advisory Committee continued to provide guidance and wisdom to many ministry projects to ensure FNMI infusion was considered in the draft curriculum standards and guidelines, Curriculum Redesign, the Provincial Dual Credit Strategy, Career and Technology Foundation and other initiatives and projects related to FNMI student success.

High School Completion Rate of Self-identified FNMI Students within Five Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2012-13 as the data for this measure lag a year.
- See Endnote C, page 97, for information on the calculation of FNMI student results.

Discussion (continued)

- The three-year rate, 43.6 per cent, has also shown a significant improvement compared with the period from 2004-05 to 2006-07 where it fluctuated between 34 per cent and 36 per cent.
- Of the students who complete high school in five years, most (about 79 per cent in 2012-13) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to increase over the next few years.

Percentages of FNMI Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year		5 Year Rate and Year	
2004/05	34.7%	2006/07	45.8%	2008/09
2005/06	35.6%	2007/08	45.0%	2009/10
2006/07	34.1%	2008/09	46.9%	2010/11
2007/08	38.2%	2009/10	49.9%	2011/12
2008/09	40.2%	2010/11	50.1%	2012/13
2009/10	43.9%	2011/12		
2010/11	43.6%	2012/13		

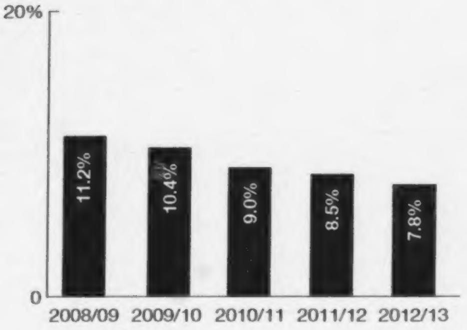
Source: Alberta Education

Supplementary Information: FNMI Student Annual Dropout Rate

Discussion

- The self-identified FNMI student dropout rate is an indicator of how well the needs of self-identified FNMI students at risk of not completing high school are being addressed by the K-12 education system.
- Enrolment data indicate that 7.8 per cent of self-identified FNMI students aged 14-18 dropped out of school in 2012-13.
- The dropout rate for self-identified FNMI students has improved significantly over time, dropping from 11.2 per cent in 2008-09 to 7.8 per cent in 2012-13.
- Dropping out of school may be a temporary interruption of a student's education. Of the self-identified FNMI students who dropped out in 2011-12, about 20 per cent resumed their education in 2012-13.

Annual Dropout Rates of Self-identified FNMI Students Aged 14-18



Source: Alberta Education

Notes:
- The most recent results are for 2012-13 as the data for this measure lag a year.
- Self-identified FNMI students aged 14-18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2011-12 were tracked for one year. Those who were not enrolled and had not completed are included in the 2012-13 dropout rate.
- See Endnote C, page 98, for more information on the calculation of self-identified FNMI Annual Dropout Rate.

Supplementary Information: English as a Second Language (ESL) High School Completion

- ESL programs help students learn English while also learning about Canadian cultural values, customs and social expectations. The goal of ESL programs is to provide students with planned systematic instruction and support that will enable them to speak the English language fluently, further their education and become productive and contributing members of Albertan and Canadian society. ESL programming is funded for both Canadian-born and foreign-born students.
- In 2012-13, 75.4 per cent of ESL students completed high school within five years of entering Grade 10, an increase of 6 per cent from the value of 69.4 per cent in 2008-09.
- As in the case of the provincial and the FNMI completion rates, the three-year ESL rate is a reliable predictor of the five-year rate in subsequent years. Given that the three year rate has fluctuated between 59 per cent and 66 per cent for the past three years, the five-year rate is likely to remain between 73 and 77 per cent over the next few years.

Percentages of ESL Students who Completed High School within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year		5 Year Rate and Year	
2004/05	53.0%	2006/07	69.4%	2008/09
2005/06	56.2%	2007/08	72.8%	2009/10
2006/07	59.0%	2008/09	75.0%	2010/11
2007/08	60.4%	2009/10	74.8%	2011/12
2008/09	61.2%	2010/11	75.4%	2012/13
2009/10	59.6%	2011/12		
2010/11	65.4%	2012/13		

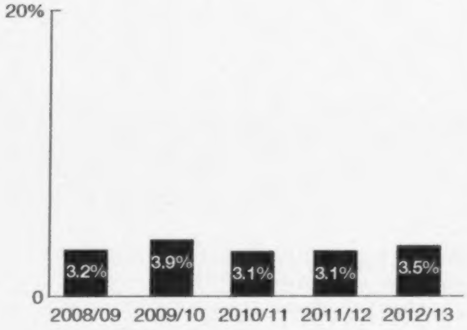
Source: Alberta Education

Supplementary Information: ESL Student Annual Dropout Rate

Discussion

- The ESL student dropout rate is an indicator of how well the needs of ESL students at risk of not completing high school are being addressed by the K–12 education system.
- Enrolment data indicate that 3.5 per cent of ESL students aged 14-18 dropped out of school in 2012-13.
- The current dropout rate for ESL students, 3.5 per cent, is similar to the rate for students overall, 3.3 per cent. The dropout rate for ESL students has been stable over time.
- Dropping out of school may be a temporary interruption of a student's education. Of the ESL students who dropped out in 2011-12, about 18 per cent resumed their education in 2012-13.

Annual Dropout Rates of ESL Students Aged 14-18



Source: Alberta Education

Notes:

- The most recent results are for 2012-13 as the data for this measure lag a year.
- ESL students aged 14-18 who, in the following year, are not enrolled in school (a K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2011-12 were tracked for one year. Those who were not enrolled and had not completed are included in the 2012-13 dropout rate.
- See Endnote C, page 98, for more information on the calculation of ESL Annual Dropout Rate.

2.g Transition to Post-Secondary

Rationale

- Post-secondary education equips students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that high school students are prepared for further education and training.

Target

- The target was not met.

Discussion

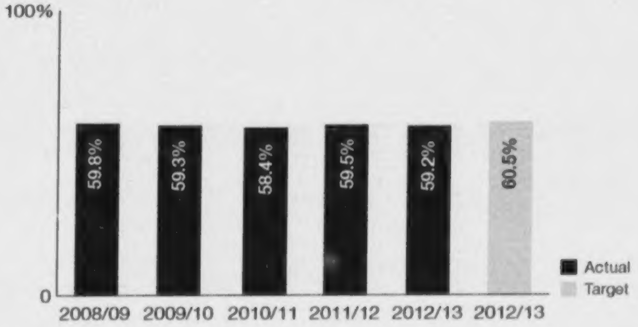
- In 2012-13, about 59 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has been stable over time.
- The difference between the four-year and six-year transition rates indicates that a substantial proportion of Alberta's young people delay their entry to post-secondary programs after high school.
- The four-year rate and the six-year rate are correlated for the same Grade 10 cohort. The four-year rate is thus a predictor of the six-year rate in subsequent years. Given that the four-year rate has increased from 37.5 per cent to 40.0 per cent over the past five years, the six-year rate is projected to improve.

Percentages of Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year		6 Year Rate and Year	
2003/04	38.7%	2006/07	59.8%	2008/09
2004/05	38.9%	2007/08	59.3%	2009/10
2005/06	37.5%	2008/09	58.4%	2010/11
2006/07	37.8%	2009/10	59.5%	2011/12
2007/08	38.2%	2010/11	59.2%	2012/13
2008/09	39.6%	2011/12		
2009/10	40.0%	2012/13		

Source: Alberta Education

High School to Post-Secondary Transition Rate within Six Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most recent results are for 2012-13 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- The post-secondary transition rates include adjustments for attrition using estimates from Statistics Canada, and for students who attend post-secondary outside the province using estimates from the Ministry of Innovation and Advanced Education.
- See Endnote B, page 96, for information on assessing results relative to targets.
- See Endnote C, High School to Post-secondary Transition Rates, page 99.

Supplementary Information: First Nations, Metis and Inuit (FNMI) Post-Secondary Transition Rate

Discussion

- In 2012-13, about 32 per cent of Alberta's self-identified FNMI high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has been stable since 2008-09 with some fluctuation.
- The difference between the four-year transition rate and the six-year rate indicates that a substantial proportion of self-identified FNMI students delay their entry to post-secondary programs after high school.
- The six-year rate for FNMI students (32.1 per cent) is approximately one half the rate for all Alberta students (59.2 per cent).
- The four-year rate and the six-year rate for FNMI students are highly correlated for the same Grade 10 cohort. The four-year rate is thus a reliable predictor of the six-year rate in subsequent years. Given that the four-year rate has fluctuated between 15.7 per cent and 18.0 per cent for the past five years, the six-year rate is likely to remain between approximately 31-33 per cent.

Percentages of FNMI Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2003/04	19.1% 2006/07	33.9% 2008/09
2004/05	17.7% 2007/08	31.2% 2009/10
2005/06	15.7% 2008/09	30.2% 2010/11
2006/07	16.6% 2009/10	32.2% 2011/12
2007/08	17.4% 2010/11	32.1% 2012/13
2008/09	16.5% 2011/12	
2009/10	18.0% 2012/13	

Source: Alberta Education

Supplementary Information: English as a Second Language (ESL) Post-Secondary Transition Rate

Discussion

- ESL programs help students learn English while also learning about Canadian cultural values, customs and social expectations. The goal of ESL programs is to provide students with planned systematic instruction and support that will enable them to speak the English language fluently, further their education and become productive and contributing members of Albertan and Canadian society. ESL programming is funded for both Canadian-born and foreign-born students.
- In 2012-13, 60 per cent of ESL students made the transition to post-secondary within six years of entering Grade 10. This group's transition rate has been higher than the provincial rate for the past three years.
- The four-year rate and the six-year rate for ESL students are highly correlated for the same Grade 10 cohort. The four-year rate is thus a reliable predictor of the six-year rate in subsequent years. Given that the four-year rate has fluctuated between 37.6 per cent and 43.0 per cent for the past five years, the six-year rate is likely to remain at approximately 60 per cent.

Percentages of ESL Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2003/04	34.5% 2006/07	57.5% 2008/09
2004/05	36.3% 2007/08	58.1% 2009/10
2005/06	37.6% 2008/09	60.3% 2010/11
2006/07	43.0% 2009/10	61.3% 2011/12
2007/08	39.4% 2010/11	60.0% 2012/13
2008/09	38.8% 2011/12	
2009/10	39.1% 2012/13	

Source: Alberta Education

2.h Support for Learning

Rationale

- Learning resources such as text books, software, audio and video materials and supports to students in learning at school influence student learning. These learning resources and supports must be current, easily available and meet the learning needs of students to maintain the quality of education.

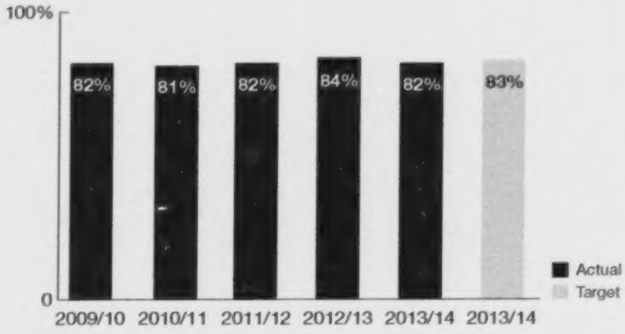
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2013-14 indicate that 82 per cent of students, parents, teachers and school board members agreed that student learning needs are supported at school.
- Results overall have been relatively stable over time with some year to year variation.
- Within respondent groups, parent agreement has improved over time, whereas the agreement of students, teachers and board members have remained stable over time with some fluctuations.
- Parent agreement is low for school helping struggling students keep up with their studies and offering timely accesses to services (beyond regular instruction) that help students read and write. Teacher and board member agreement is also low on timely access to services (beyond regular instruction) that help students read and write.
- Alberta Education provides leadership and support to school authorities in building an inclusive education system ensuring that:
  - each student belongs and receives a quality of education no matter their ability, disability, language, cultural background, gender, or age,
  - students have the opportunity to succeed to the best of their abilities, and
  - families are encouraged and supported in helping their children be successful.

Overall Agreement of Students, Parents, Teachers and School Board Members that Student Learning Needs are Supported at School



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
Students	89	89	91	90	90
Parents	68	70	73	77	74
Teachers	83	85	84	86	83
School Board Members	87	81	81	85	83
Overall Agreement	**82**	**81**	**82**	**84**	**82**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For the student respondent group the percentages reported are averages of students' agreement that:
  - » school is helping struggling students keep up with their studies. Note that from 2011-12, this item replaced the following two items in the measure:
    - – school is helping struggling students keep up in math
    - – school is helping struggling students keep up in science
  - » students feel comfortable asking questions in class
  - » it is easy to get help with school work at your school if you need it
  - » you can get help at your school with problems that are not related to school work
  - » when you need it, teachers at your school are available to help you
  - » at school, you can get the help you need with reading and writing, and
  - » your school provides the learning resources, such as text books, software, audio and video materials, that meet your needs.
- For the parent respondent group the percentages reported are averages of parents' agreement/satisfaction that:
  - » school is helping struggling students keep up with their studies. Note that from 2011-12, this item was replaced for the following two items in the measure:
    - – school is helping struggling students keep up in math
    - – school is helping struggling students keep up in science
  - » your child can easily access programs and services to get help with school work
  - » your child can get help at school with problems that are not related to school work
  - » when your child needs it, teachers at your child's school are available to help him or her
  - » your child's school provides the learning resources, such as text books, software, audio and video materials, that meet the needs of your child, and
  - » your child can access services (beyond regular instruction) that help students read and write in a timely manner at school when needed.
- For the teacher respondent group the percentages reported are averages of teachers' agreement/satisfaction that:
  - » students can easily access programs and services at school to get help with school work
  - » students can get help at your school with problems that are not related to school work
  - » when students need it, teachers at your school are available to help them
  - » your school provides the learning resources, such as text books, software, audio and video materials, that meet student needs, and
  - » students at your school can access services (beyond regular instruction) that help students to read and write.
- For the school board members respondent group the percentages reported are averages of board members' agreement/satisfaction that:
  - » students can easily access programs and services at school to get help with school work
  - » students in your jurisdiction can get help at your school with problems that are not related to school work
  - » when students need it, teachers in your jurisdiction are available to help them
  - » schools provide the learning resources, such as text books, software, audio and video materials, that meet student needs, and
  - » students in your jurisdiction can access services (beyond regular instruction) that help students to read and write.
- Overall agreement/satisfaction is the average of agreement/satisfaction levels for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

GOAL 3

Quality Teaching and School Leadership

The ministry strives to provide high-quality teaching and learning opportunities to all students in Alberta within caring, respectful, safe and healthy environments. Teacher preparation and professional growth focus on the competencies needed to help students learn. Effective learning and teaching is achieved through effective leadership at the school level. To achieve these objectives, the ministry encourages innovation to ensure continuous improvement and the adoption of leading edge practices within the education system.

Achievements

Education Sector Workforce Planning

Many of the initiatives developed under the three policy directions of attract, develop and retain in the 2008-2014 Education Sector Workforce Planning Framework for Action have been completed.

In 2013-14, Alberta Education:

- Increased the number of FNMI teachers through the Community Based Teacher Education Program by 27 new teachers;
- Developed strategies and programming to retain beginning teachers and improve beginning teacher success by implementing formal teaching induction programming in northern Alberta Schools;
- Increased the number of quality teachers in northern Alberta communities through the Northern Student Teacher Bursary resulting in 99 students graduating with a Bachelor of Education degree and working within the communities;
- Implemented a new Teacher Workforce Information System (TWINS) in March 2014 to provide comprehensive and accurate workforce data; and
- Initiated the development of the 2014-2019 Education Sector Workforce Planning Framework.
- In the 2013-214 provincial surveys:
  - 81 per cent of principals agreed that they were able to attract teachers to their school, and 91 per cent agreed that they are able to retain teachers in their school;
  - 85 per cent of teachers agreed that the professional development opportunities made available through their jurisdiction have been focused on the priorities of the jurisdiction.

Community Based Teacher Education Program

The Community-Based Teacher Education Program was created to attract and retain teachers who are FNMI and/or who have experience working with FNMI students in northern Alberta schools.

- In 2013-14, 27 graduates of the program have been successful in obtaining teaching positions.
- In the 2013-14 provincial survey of parents of self-identified Aboriginal students:
  - 86 per cent of parents agreed that there is mutual trust between teachers and students at their child's school;
  - 84 per cent of parents agreed that there is mutual respect between teachers and students at their child's school; and
  - 71 per cent of parents agreed that their child receives the individual attention he or she requires from teachers.

Teacher and School Leadership Competencies

- Professional Practice Competencies for School Leaders and a consultation plan for the review and redesign of the Teaching Quality Standard (1997) are in development.
  - Finalizing the school leadership competencies and teachers competencies were further informed with the release of the Task Force for Teaching Excellence Report in May 2014.
- In the 2013-14 provincial surveys:
  - 98 per cent of principals were satisfied with the quality of teaching in their school;
  - 96 per cent of superintendents were satisfied with the quality of teaching in their jurisdiction, and 85 per cent of all parents were satisfied with the quality of teaching at their child's school;
  - all principals (100 per cent) agreed that teachers in their school help students achieve learning expectations, and 98 per cent agreed that teachers in their school help students achieve high standards;
  - 94 per cent of all high school students agreed that their teachers help students achieve learning expectations, and 86 per cent agreed that their teachers help students achieve high standards;
  - 89 per cent of all parents agreed that teachers at their child's school help students achieve learning expectations, and 81 per cent agreed that teachers at their child's school help students achieve high standards;
  - 91 per cent of all high school students agreed that their teachers are knowledgeable about the subjects they teach;
  - 82 per cent of all high school students agreed that teachers give them the individual attention they require; and
  - 64 per cent of principals agreed that recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers.

International Summit on the Teaching Profession

In 2013-14:

- Minister Johnson, as Chair of the Council of Ministers of Education, Canada (CMEC), led the Canadian delegation to the fourth International Summit on the Teaching Profession (ISTP) in Wellington, New Zealand on March 28-29, 2014 (www.istp2014.org).
- The ISTP convened ministers of education, leaders of national teachers' organizations, and accomplished teachers from 25 of the highest-performing countries, as determined by results of the 2012 Programme for International Student Assessment (PISA). Roundtable discussions and presentations focused on topics such as professional development, attracting and retaining high quality teachers and school leaders, and inclusive education.
- The provincial and territorial education ministers are expected to host the 2015 international summit in Banff.

Inspiring Education Symposium

- In February 2014, more than 1,100 people gathered in Calgary for Alberta Education's *Inspiring Education* Symposium – an event to inform and engage stakeholders on the changes underway in Alberta's education system.
- The symposium featured keynote presentations by:
  - Andreas Schleicher, Deputy Director for Education and Skills, The Organisation for Economic Co-operation and Development
  - John Manley, President and CEO, Canadian Council of Chief Executives
  - Dr. Glenn Feltham, President and CEO, The Northern Alberta Institute of Technology; Chair, Task Force for Teaching Excellence
- Delegates explored specific ways in which Alberta's education system is being transformed through *Inspiring Education*: from technology and innovation to the role of teachers and leaders, from Student Learning Assessments and online diplomas to curriculum redesign (www.education.alberta.ca/department/ipr/inspiringeducation/inspiringeducationsymposium.aspx).
- In the 2013-14 provincial surveys, about seven in ten parents (71 per cent) agreed that the highest priority of Alberta's education system is the success of the student.

Rural Education Symposium

- In March 2014 the ministry collaborated with education partner organizations to provide students, teachers, parents, administrators, trustees, and community members with a two-day symposium focused on rural education.
- The symposium featured keynote presentations by:
  - Dr. Ken Coates, Canada Research Chair; faculty member in the Johnson-Shoyama Graduate School of Public Policy (JSGS) University of Saskatchewan
  - Dr. Lloyd Axworthy, President of the University of Winnipeg
  - Dr. Martin Brokenleg, most recently Director of Native Ministries and Professor of First Nations Theology and Ministry at the Vancouver School of Theology in British Columbia
- The theme of Inspiring Schools as the Heart of Community examined the social, political and economic partnerships, supports, practices and policies that create vibrant, sustainable schools and communities throughout rural Alberta (www.albertaruraleducation.ca).

Provincial First Nations, Métis and Inuit Professional Learning Strategy

- Alberta Education, in partnership with Alberta Regional Professional Development Consortia (ARPDC) developed a strategy to build the capacity of educators to acquire and demonstrate attributes, skills and knowledge of the history, culture and contemporary contexts of Alberta's FNMI peoples in order to teach this content to all students (www.arpdc.ab.ca).
  - In 2013-14, five school authorities participated in a pilot where they use the strategy to map their professional learning goals, identify promising practices and address any gaps in order to build their capacity to support FNMI education and FNMI student achievement.
- In the 2013-14 provincial survey of parents of self-identified Aboriginal students:
  - 93 per cent of parents agreed that their child is encouraged to try his or her best;
  - 89 per cent agreed that teachers care about their child;
  - 87 per cent of parents agreed that their child is treated fairly by adults at school;
  - 83 per cent of parents agreed that students at their child's school are encouraged to participate in school services; and
  - 74 per cent of parents agreed that their child is encouraged to be involved in activities that help the community.

Distance Education Review

- Alberta Education is reviewing distance education programs and services offered in the province, in English and in French. The program review will provide the department with an opportunity to examine and assess the current model, review best practices in distance education delivery and governance, and inform decisions that will have the most positive impact on Alberta's students (www.education.alberta.ca/department/ipr/distanceeducation.aspx).

Goal 3 Performance Measures

3.a Teacher Preparation

Rationale

- The initial teacher education training and subsequent professional development of teachers is important to maintain the quality of the K–12 education system.

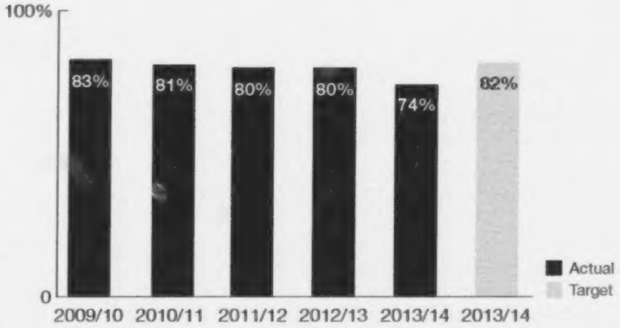
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 74 per cent of teachers and school board members agreed that teachers are prepared for teaching.
- Results overall and for both the teachers and school board members have declined over time.
- School board members' agreement that recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers has decreased over time. Teachers and school board members' agreement concerning various aspects of professional development opportunities for teachers has decreased over time.
- Teachers' and school board members' agreement that teachers are prepared for teaching has decreased from previous year.
- Teachers' agreement that recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers has decreased from the previous year.
- Teachers' and school board members' agreement regarding professional development opportunities effectively addressing teachers' professional development needs and contributing significantly to teachers' on-going professional development has decreased from the previous year.

Overall Agreement of Teachers and School Board Members that Teachers are Prepared for Teaching



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
Teachers	76	74	72	73	67
School Board Members	91	88	88	86	80
Overall Agreement	**83**	**81**	**80**	**80**	**74**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For the teacher respondent group the percentages reported are averages of teachers' agreement that:
  - teacher education program prepared them adequately to meet the teaching quality standard for initial certification
  - recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers
  - professional development opportunities effectively addressed teachers' professional development needs
  - professional development opportunities contributed significantly to teachers' on-going professional development, and
  - professional development opportunities have been focused on the priorities of the school.
- For the school board member respondent group, the percentages reported are averages of school board members' agreement that:
  - recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers
  - professional development opportunities effectively addressed teachers' professional development needs
  - professional development opportunities contributed significantly to teachers' on-going professional development, and
  - professional development opportunities have been focused on the priorities of the jurisdiction.
- Overall satisfaction is the average of agreement levels for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

3.b School, Jurisdiction and Provincial Leadership

Rationale

- Effective leadership at all levels is important to maintain the quality of the K–12 education system and to improve student programs and achievement.

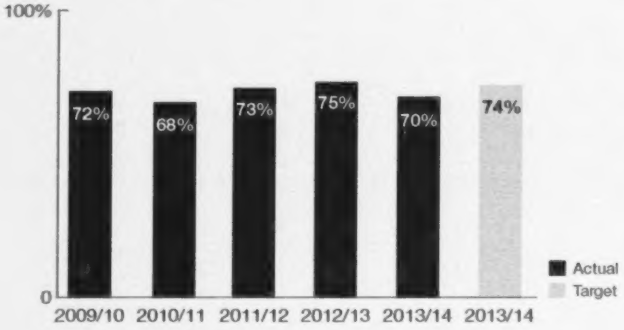
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 70 per cent of parents, teachers and school board members were satisfied with the leadership at the school, authority and provincial levels of the K–12 system.
- Overall satisfaction with the leadership at all levels combined has been relatively stable over time with some year to year variation.
- Within respondent groups, parent and school board member satisfaction are stable, whereas teacher satisfaction has declined over time.
- Teachers' satisfaction with leadership at the school, jurisdiction and provincial levels has decreased over time.
- Satisfaction with leadership is consistently highest at the school level and lowest at the provincial level, likely reflecting parents' and teachers' regular and positive contact with school administration.

Overall Satisfaction of Parents, Teachers and School Board Members that Education Leadership at all Levels Combined (School, Jurisdiction and Provincial) Effectively Supports and Facilitates Teaching and Learning



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

At the School Level					
Respondent Group	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**2013/14**
Parents (ECS-12)	84	87	88	87	86
Teachers	87	85	86	85	84
Overall Satisfaction	**86**	**86**	**87**	**86**	**85**

At the Jurisdiction Level					
Respondent Group	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**2013/14**
Parents (ECS-12)	82	77	78	82	80
Teachers	83	79	80	78	75
Overall Satisfaction	**82**	**78**	**79**	**80**	**77**

At the Provincial Level					
Respondent Group	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**2013/14**
Parents (ECS-12)	55	53	57	58	53
Teachers	55	51	58	53	42
School Board Members	67	59	71	76	71
Overall Satisfaction	**59**	**54**	**62**	**62**	**55**

At All Levels Combined (School, Jurisdiction, Provincial)					
Respondent Group	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**2013/14**
Parents (ECS-12)	73	72	74	76	73
Teachers	75	72	74	72	67
School Board Members	67	59	71	76	71
Overall Satisfaction	**72**	**68**	**73**	**75**	**70**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- Overall satisfaction at each level (school, jurisdiction, provincial), is the average of satisfaction levels for each respondent group. Overall satisfaction at all levels combined is the average of overall satisfaction at each level. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

3.c Core Subjects

Rationale

- A solid grounding in the core subjects of mathematics, language arts, science and social studies is essential for a solid basic education.

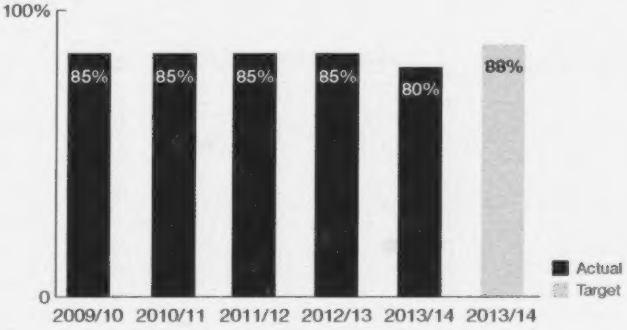
Target

- The target was not met.

Discussion

- In the 2013-14 surveys, 80 per cent of high school students, parents, teachers, school board members and the public were satisfied that students are receiving a solid grounding in core subjects.
- Overall satisfaction has declined in 2013-14 after four years of stability.
- Within respondent groups, parent, teacher and public satisfaction have declined over time.
- Satisfaction of high school students, parents, teachers and school board members has been consistently higher than public satisfaction.
- Public satisfaction is lowest regarding whether the curriculum focuses on what students need to learn in writing compared to other core subjects.
- For each respondent group, satisfaction that the curriculum focuses on what students need to learn in mathematics has declined over time.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public with the Opportunity of Students to Receive a Solid Grounding in Core Subjects (Language Arts, Mathematics, Science and Social Studies)



Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	92	92	92	91	90
Parents (ECS-12)	85	84	82	82	78
Teachers	87	86	85	86	81
School Board Members	88	86	87	89	82
Public	75	76	78	75	70
Overall Satisfaction	**85**	**85**	**85**	**85**	**80**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For high school students, percentages reported are averages of agreement levels that "you are getting better at: … reading, writing, mathematics, science and social studies."
- For parents, teachers, school board members and the public, percentages reported are aggregates of satisfaction levels that "the curriculum focuses on what students/your child needs to learn in: … reading, writing, mathematics, science and social studies."
- Overall satisfaction is the average of satisfaction/agreement levels for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

3.d Broad Program of Studies

Rationale

- Access to complementary subjects such as fine arts, physical education, second languages and Career and Technology Studies is an indicator that students have the opportunity to receive a broad education.

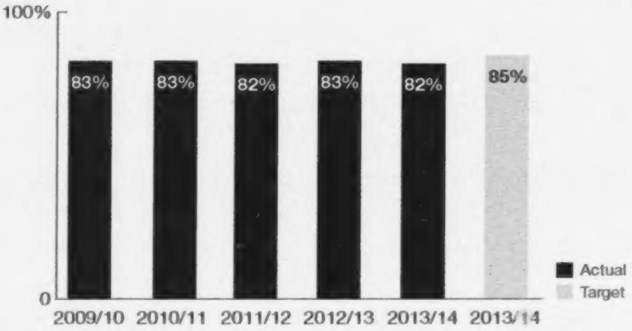
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 82 per cent of high school students, parents, teachers and school board members were satisfied with students' opportunities to receive a broad program of studies.
- Results overall and for each respondent group have been stable over time; in general, satisfaction was higher for students and teachers than for parents and school board members.
- While respondent results were generally high, satisfaction was lower in the following areas:
  - student satisfaction with the opportunity to learn about health and another language
  - parent satisfaction with the opportunity to learn about another language
  - teacher satisfaction with the opportunity to learn about drama
  - school board member satisfaction with the opportunity to learn about music, drama and another language.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members with the Opportunity of Students to Receive a Broad Program of Studies



Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	84	84	86	86	84
Parents (ECS-12)	81	81	81	83	82
Teachers	84	83	82	84	84
School Board Members	81	82	80	80	78
Overall Satisfaction	**83**	**83**	**82**	**83**	**82**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- Percentages reported are averages of satisfaction levels that "you/your child/your students/students in your jurisdiction have opportunities to learn about: … music, drama, art, computers, health, another language" and with "opportunities to participate in physical education."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.
- In the Parent survey, only parents of Grades 7-12 students were asked questions relating to "drama" and "another language" beginning in 2009-10.

GOAL 4

Engaged and Effective Governance

Through collaborative leadership with stakeholders and partners in Alberta's education system, the ministry strives to provide increased access to and participation in programs that enable increased levels of educational achievement. To achieve this goal, the ministry collaborates with and engages Aboriginal communities, business, industry, and the public.

Achievements

Regulatory Review to Support the Education Act

In 2013-14:

- A Minister's Education Act Regulatory Review Committee, comprised of four MLAs and a public member, was established in April 2013 to review all regulation-making powers in the Education Act (www.education.alberta.ca/department/policy/education-act.aspx).
- Twenty external working groups, including staff and representatives from various stakeholder groups, were established to discuss issues and potential approaches regarding development of, or revision to, identified regulations.
- An online survey on all 35 regulation-making powers was launched in July 2013. Almost 4,000 respondents provided feedback on the survey.
- Five public consultation meetings were completed between October 3 and October 17, 2013 in Peace River, Calgary, Lethbridge, Edmonton, and Red Deer. Participants included parents, stakeholder representatives and members of the broader community.
- A consultation workbook for face-to-face consultations was provided to participants, and also was posted online for those unable to attend.
- Additional targeted consultations with stakeholders were conducted on topics not specifically addressed in the five public meetings.
- Analysis of data from the online survey, public consultation meetings and stakeholder submissions was carried out by a third-party contractor and was used to guide policy decisions.

Develop and Enhance School Infrastructure

In 2013-14:

- Government completed three modernization/replacement projects in the Province: in Edmonton, Claresholm, and St. Paul with additional work completed on schools in Fort McMurray and Lloydminster.

- In May 2013, the Government of Alberta committed to constructing 50 new schools and the modernization of another 70 existing facilities. All of these projects are underway and are expected to be completed by September 2016 (www.education.alberta.ca/department/ipr/capitalplanning/newschools2013.aspx).
- Meetings were held in June 2013 with representatives from school authorities and the ministries of Education and Infrastructure to discuss scope, procurement approach, any identified partnerships, and jurisdiction involvement in the school project(s). The design phase of the projects is well underway with design development reports nearing completion.
- An additional 90 construction projects were announced from December 2013 to February 2014, to further the commitment to build new schools and complete modernization projects. Included are 28 new and additional projects, eight replacement schools and 54 modernizations. The kick-off meetings for all projects have been completed and the projects are in the design phase.
- Alberta Education is working with authorities to identify partnership opportunities that will enhance the learning environments for the recently announced projects. For the second year in a row, a cost sharing approach with the school authorities was used to allow for the approval of a greater number of classrooms.
- Twelve schools for Alberta Schools Alternative Procurement (ASAP III) currently are under construction, with a completion date set for June 30, 2014. ASAP III builds on the success of the first two ASAP projects, and progress has been made in improving the flexibility of these schools in response to school board and community needs. ASAP III schools will incorporate revised design standards approved in 2011, including spaces for wrap around services, recycling rooms, and accessible washrooms for students, staff and the community. Schools also will include innovations such as community and school board partnerships.
- In the 2013-14 provincial surveys:
  - 88 per cent of all high school students were satisfied that their school has enough space to meet their learning needs, 75 per cent of all parents and 82 per cent of parents of students with severe special needs were satisfied that their child's school has enough space to meet their child's learning needs;
  - 94 per cent of all high school students were satisfied that their school building meets their physical needs. Similar very high proportions of all parents (92 per cent) and of parents of students with severe special needs (93 per cent) also were satisfied that their child's school building meets their child's physical needs;
  - 92 per cent of all high school students were satisfied that their school building is well maintained. Similar proportions of parents of students with severe special needs (92 per cent) and of all parents (90 per cent) also were satisfied that their child's school building is well maintained; and
  - 69 per cent of parents agreed that Alberta's education system ensures access to quality education for all students regardless of where they live.

Collaborative Response to Southern Alberta Flood

- Alberta Education's response to the June 2013 flood was immediate and collaborative.
- Staff worked with school boards impacted by the floods to ensure that all students in affected schools were automatically exempted from all remaining provincial exams.
- Infrastructure was damaged in many jurisdictions. The province worked with schools boards to build and deliver 54 modular classrooms for approximately 900 students impacted by the flood to ensure they had a safe and secure place to go to school. When they are no longer needed for flood relief, the modular classrooms are being added to the regular modular program to be redeployed to various schools throughout the province. Other impacts on infrastructure include the following:
  - In Calgary, a structure was erected at Earl Grey School to facilitate the physical education requirements of Elbow Park Students located in the temporary modular school on the site.
  - Elbow Park School will not be open for the 2014/2015 school year; Calgary Board of Education supports the rebuilding of a new school for Elbow Park.
  - Notre Dame Collegiate in High River opened at the end of February 2014 and remediation work is underway at Holy Spirit Academy in High River.
- Mitigation projects may include landscaping (e.g., berms, site grading), relocation of susceptible equipment (mechanical or electrical), or upgrades to building materials (e.g., doors, windows) to be less susceptible to floods in the future.

Collaborative Work to Improve Student Outcomes

In 2013-14 Alberta Education:

- Designed optional templates for individualized program planning that create a framework for teachers to use in planning additional supports that build on students strengths and interests; use the programs of study as a starting point of instruction; focus on literacy and numeracy development; and ensure students have meaningful classroom-based experiences in inclusive learning environments. The templates were informed by feedback from the Inclusive Education Planning Tool pilot teachers, the Individualized Program Plan Component Review and the Alberta Teachers' Association Curriculum Circle that was held in June 2013 (www.learnalberta.ca/content/ieptLibrary/lib07.html).
- Increased the capacity of educational leaders to develop and maintain authentic and meaningful partnerships to support student success, key to building an inclusive education system. *Collaborative Practices and Partnerships: Building Capacity Within Alberta's Education System* brought together education stakeholders to develop the *Working Together: Collaborative Practices and Partnership Toolkit*. The toolkit includes information on topics such as establishing, initiating, implementing and evaluating partnerships and on developing effective memoranda of understanding or joint venture agreements (www.education.alberta.ca/admin/supportingstudent/collaboration/workingtogethertoolkit.aspx).
- *Inspiring Education* clearly identifies the values and principles that will help to shift thinking and move toward an education system that is centered on the learner, while embracing, valuing and celebrating diversity.

- In 2013-14, Alberta Education developed Indicators of Inclusive Schools: Continuing the Conversation, a digital resource that:
  - offers information and tools that leaders can use to support schools and school systems in reflecting on how their schools are demonstrating a commitment to inclusive education; and
  - assists school staffs to develop strategies and action plans to strengthen inclusive education and ensure equitable access for all learners (www.education.alberta.ca/admin/supportingstudent/schoolleaders/indicators.aspx).
- Alberta Education created a new category of Education Standing Offer (ESO) to support learners' communication, innovation and sharing of knowledge. Education Standing Offers enable school authorities (public, separate, francophone, charter, private, and First Nations) to acquire selected technology products at education pricing levels that would not be available using independent purchasing arrangements. Through the Reading and Writing Learning Technologies ESO, school authorities continue to have access to education pricing for software products that offer text-to-speech, word prediction, speech recognition, visual thinking tools and/or symbol-supported text. These products provide support and flexibility in how students access content and demonstrate learning. Students also can use them to help reduce or overcome individual barriers to learning (www.learningtechnologiesab.com/purchasing-information.html).
- Government's Information Sharing Strategy was approved in 2012 to improve information sharing to support better decisions and outcomes for the health, education and safety of children and families in Alberta. The strategy is being implemented in two phases. Phase One began in June 2013 and focuses on the ministries of Human Services, Health and Education and their service delivery partners. In January 2015, Phase Two will focus on bringing the remaining ministries and partners into scope.
- To support high schools, including those involved in Moving Forward with High School Redesign, in exploring the ideas and possibilities around re-thinking high school, in 2013-14, Alberta Education continued to use the *Foundational Principles of High School Redesign* resource series. This series of nine, two-page resources combines high school redesign research with the voices of principals and teacher leaders involved in the High School Flexibility Enhancement Pilot Project. The resource provides valuable and accessible information around each of the following nine principles:
  - Personalization
  - Flexible Learning Environments
  - Mastery Learning
  - Rigorous and Relevant Curriculum
  - Educator Roles and Professional Development
  - Meaningful Relationships
  - Assessment
  - Welcome, Respectful, Caring and Safe
  - Home and Community Involvement.

Mental Health Capacity Building

The Mental Health Capacity Building (MHCB) for Children, Youth and Families in Schools is an initiative that provides the staffing and structures required to implement an integrated mental health promotion and prevention program. The initiative is a collaboration between Alberta Health Services and Alberta Education and currently serves 55 communities and 151 schools. It is funded through grants from Alberta Health.

In 2013-14:

- The MHCB initiative developed three new projects and expanded two existing projects to support school authorities in responding to trauma in flood affected areas. These projects and project expansions are as follows:
  - Recovery Project, Golden Hills School Authority – *Resilient for Life*
  - Recovery Project, Christ the Redeemer/ Foothills School Authorities – *Hearts and Minds*
  - Recovery Project, Calgary Board of Education – Bow River Corridor
  - Recovery Project Expansion to *Right From the Start* – Canadian Rockies School Authority, Exshaw
  - Recovery Project Expansion to *Innovations* – Grasslands School Authority, Bassano
- A new MHCB Support Recovery position has been filled – Aboriginal Wellness Mentor – Palliser School Authority, Milo/Arrowwood.
- Education worked with cross-ministry partners to mobilize focused planning around supports for psycho-social recovery. Joint planning allowed for an inventory of supports and services to be collected, allowing for comprehensive planning across and between service sectors. The cross-ministry team leveraged the work of MHCB projects as a platform to support the flood recovery efforts, and MHCB project coordinators were and continue to be instrumental in supporting the flood recovery projects. Affected school authority contact persons named during the summer allowed for the dissemination of information to schools and school authorities early to support staff, children, youth and their families. There is recognition through funding and planning that the recovery effort will require immediate, short, medium and long-term planning and that psycho-social recovery efforts will take time beyond the immediate crisis.
- Ongoing meetings with school authorities, cross-ministry and cross-sector partners and stakeholders allowed for the sharing of information and continuous evaluation to inform ongoing planning and recovery efforts. Collaboration among partners has been exceptional, working toward a common goal with a view to support affected Albertans.
- In the 2013-14 provincial surveys:
  - a large majority of all parents were satisfied that Alberta's education system is contributing to students' development of their social skills (84 per cent) and emotional well-being (80 per cent);
  - 84 per cent of all high school students and 86 per cent of self-identified Aboriginal high school students agreed that they can get help at school with problems that are not related to school work; and
  - 69 per cent of all parents and 72 per cent of parents of self-identified Aboriginal students agreed that their child can get help at school with problems that are not related to school work.

Regional Collaborative Service Delivery (RCSD)

Regional Collaborative Service Delivery is intended to more effectively meet the needs of children and youth by strengthening the capacity of service providers to work collaboratively to coordinate and integrate supports and services.

In 2013-14:

- Alberta Education, with support from Alberta Health, Alberta Health Services, and Alberta Human Services, led the process for developing a new model for regional collaborative service delivery (RCSD), which commenced in September 2013. The goal of RCSD is that relevant regional supports and services meet the needs of Alberta's children and youth in the context of their schools, families and communities in the most effective and efficient manner possible; the model was developed to facilitate continuous improvement over time.
- Seventeen RCSD regions across Alberta serving children, youth and their families became operational for 2013/2014 school year. All 17 RCSD regions have identified a regional need and priority for mental health supports and services. These supports and services include universal mental health programming, small group or individual, targeted interventions or individual highly specialized intervention.
- A new funding model was developed for RCSD based on a regions' population and demographics, to replace the previous multiple funding sources for Regional Educational Consulting Services (RECS), School Health Partnership (SHP), and Children and Youth with Complex Needs (CYCN) programs. The new funding model will be implemented in September 2014.

Alberta's Strategy for the Prevention of Bullying

In 2013-2014 Alberta's strategy for the prevention of bullying, co-led by Alberta Education and Alberta Human Services:

- Developed resources and tools to support schools and school boards in creating welcoming, caring, respectful and safe learning environments including:
  - a webcast focused on promoting healthy, respectful relationship in schools, workplaces and community and understanding how bullying affects children, youth, adults and seniors; and
  - fact sheets on gay-straight alliances in schools, transphobic bullying, and homophobic bullying.
- Organized activities in collaboration with community partners, including the Society for Safe and Caring Schools & Communities, the Institute for Sexual Minority Studies, and Human Services, and distributed tools to promote bullying awareness campaigns, such as National Bullying Awareness Week (November 17-23, 2013) and Pink Shirt Day (February 26, 2014) (www.canadiansafeschools.com/events/30).
- Conducted a bi-annual public opinion survey on Albertans' Perceptions of Family Violence and Bullying (January 2014).

- Continued to host a 24 hour/365 days per year Bullying Helpline; continued to support six Take Action on Bullying initiatives, 10 Regional Family Violence and Bullying Coordinators, and the Prevention of Bullying Youth Committee (www.education.alberta.ca/teachers/safeschools/bullying-prevention.aspx).
- In the 2013-14 provincial surveys,
  - the vast majority of high school students agreed that they feel safe on the way to and from school (97 per cent) and at school (96 per cent). Similar proportions of self-identified Aboriginal high school students agreed that they feel safe on the way to and from school (96 per cent) and at school (95 per cent);
  - a large majority of all high school students agreed that other students treat them well (95 per cent) and that students respect each other at school (80 per cent); similar proportions of self-identified Aboriginal high school students agreed that other students treat them well (92 per cent) and that students respect each other at school (75 per cent); and
  - the vast majority of teachers agreed that students treat each other well at their school (96 per cent) and that students at their school respect each other (95 per cent).

International and Intergovernmental Relationships

In 2013-14:

- Partnerships with priority countries continued to provide opportunities for students and teachers to benefit from international education opportunities and included the following:
  - A multi-year strategic plan was developed and adopted with a bilateral working group to enhance teacher mobility, school partnerships and exchange of professional learning with France, enabled under the declaration of intent that was signed in 2012.
  - The minister signed a renewed memorandum of understanding with the Spanish Ministry of Education, continuing Alberta's collaboration with Spain for International Spanish Academies, visiting teachers, student and teacher exchanges, and enhanced Spanish language learning in the province.
- Alberta Education continued to build Alberta's and Canada's international presence in 2013-14 by collaborating with school authorities on education marketing missions to Brazil, Chile, China, Vietnam and Mexico.
- The development of a *Strategic Roadmap for Kindergarten to Grade 12 International Education* was initiated and feedback was obtained from the International Education Advisory Council, as well as student and stakeholder representatives.
- Alberta Education continued to participate in the Western and Northern Canadian Protocol for Collaboration in Education (WNCP) initiatives.

Council of Ministers of Education, Canada (CMEC)

Alberta Education continues to develop and maintain strategic alliances within the Council of Ministers of Education, Canada (CMEC), and with the Council's Secretariat, to advance Alberta's intergovernmental and international agenda and to protect Alberta's interests (www.cmec.ca). CMEC functions as Canada's education voice on the international scene by representing the country's diverse provincial and territorial education systems.

A chair is elected every two years based on rotation among the provinces and in September 2013 Minster Johnson assumed the role of chair.

In 2013-14:

- Minister Johnson chaired the 102nd meeting of the Council of Ministers of Education, Canada (CMEC) in February 2014. Provincial and territorial ministers discussed the CMEC strategic plan and budget, building on the work of the Advisory Committee of Deputy Ministers of Education (ACDME), chaired by Deputy Minister Greg Bass. Ministers also discussed CMEC's international activities and priorities with respect to how Canada's international reputation was advanced through the Programme for the International Assessment of Adult Competencies (PIAAC) and the Programme for International Student Assessment (PISA) (www.piaac.ca; www.cmec.ca/251/Programs-and-Initiatives/Assessment/Programme-for-International-Student-Assessment-(PISA)/Overview/index.html).
- The ministry continued to support CMEC activities by providing provincial input on the UNESCO Decade for Education for Sustainable Development survey, as well as providing input to Energy and Sustainable Resource Development as part of the Federal-Provincial-Territorial Biodiversity Working Group (www.biodivcanada.ca/default.asp?lang=En&n=6D6EAE77-1).
- In collaboration with the CMEC Literacy Expert Advisory Group members, a draft CMEC literacy and numeracy statement was developed and shared with deputy ministers and ministers. Provincial information was provided to CMEC to include on their literacy website (www.cmec.ca/149/Programs-and-Initiatives/Literacy/Overview/index.html).
- The minister endorsed in April 2013, the Protocol for Agreements for Minority-Language Education and Second-Language Instruction 2013-14 to 2017-18 between the Government of Canada and CMEC (www.cmec.ca/156/Programs-and-Initiatives/Official-Languages/Official-Languages-in-Education-Protocol/index.html).
- The minister led a delegation to Istanbul, Turkey in October 2013 to attend an international ministerial meeting on fostering skills and employability through education, hosted by the Organisation for Economic Co-operation and Development (OECD) (www.oecd.org/site/eduimm).

International Assessment Results

In 2013-14:

- The minister released the Canadian results of the Programme for the International Assessment of Adult Competencies (PIAAC), the OECD's first-ever study of adult skills needed for today's world. The results showed that Canada's labour force is well positioned, with strong proficiency levels in literacy, numeracy, and problem solving in technology-rich environments. The minister also took the opportunity to hold unprecedented roundtables with business and industry leaders to learn more about their perspective on Canada's skills needs (www.piaac.ca).
- In December, the minister launched the Canadian results of the Programme for International Student Assessment (PISA), and met with education and business leaders to continue important discussions on the skills Canadians need to succeed (www.oecd.org/pisa).
- PISA is administered every three years by the Organization for Economic Co-operation and Development. In Alberta, approximately 2,900 students from public, separate, francophone, charter, and private schools participated in PISA in the spring of 2012. Results from the 2012 assessment show that Alberta students are at or above the Canadian average in science, mathematics, reading and problem solving.

Consultations and Agreements with China

In 2013-14:

- Alberta hosted the third high-level consultation on education collaboration between the provinces and territories of Canada and the People's Republic of China (THLC) in February 2014. This consultation focused on current issues in education and served as a platform for dialogue among participants on issues ranging from early childhood education to the ongoing transformation of education systems in a global context (www.cmec.ca/docs/3HLC_Summary_of_discussions_EN.pdf).
- The THLC also facilitated the renewal of a memorandum of understanding (MOU) between Alberta Education and the Ministry of Education of the People's Republic of China. The MOU continues Alberta Education's strong relationship with the Ministry of Education in China, and established initiatives such as the work of the Chinese Special Language Advisor, to help develop and enhance Alberta student learning opportunities in Chinese language and culture. The new 2014 MOU focuses on a "building leadership capacity" exchange program for school administrators and highlights additional opportunities for reciprocal student summer camps and scholarships.
- A new MOU also was signed with the Department of Education, Guangdong Province of the People's Republic of China that will encourage the development of better knowledge of respective languages and cultures by: promoting international education opportunities such as exchanges for educators, administrators, and students; encouraging school twinnings and partnerships; and encouraging and supporting Chinese language instruction.
  - The ministry coordinated an opportunity for 19 Alberta students from across the province to participate in a two week summer educational experience in Alberta's sister province, Heilongjiang, China.
- A public summary of the outcomes of the meeting was signed at the conclusion of the meeting (www.cmec.ca/278/Press-Releases/Press-Releases-Detail/Education-Ministers-Hold-High-Level-Meeting-with-the-People-s-Republic-of-China.html?id_article=801).

Collaboration with First Nation, Métis and Inuit Partners

In 2013-14, Alberta Education supported FNMI student success with the following:

- Launched the *First Nations, Métis and Inuit (FNMI) Collaborative Framework: Building Relationships* web pages. The new online model and resources were developed after extensive consultation with district FNMI teams; Elders from Treaty 6, Treaty 7 and Treaty 8; educators; and many other partners (www.education.alberta.ca/admin/fnmi/collaborativeframework.aspx).
- Worked with Alberta Regional Professional Development Consortia to present to administrators modules on professional learning on Impacts of Residential Schools, and on Understanding My Child's School for parents and communities. These modules are available online for use by jurisdiction and school administrators to engage FNMI families, parents and communities (www.nrlc.net/content/fnmi-module-impact-residential-schools; www.nrlc.net/content/understanding-my-childs-school-parents-perspective).
- Worked collaboratively on the Community Stewardship Project with Northland School Division, Bigstone Cree Nation Education Authority, community Elders, parents, students and representatives of the Métis Nation of Alberta Region 4 and the business sector. The Community Stewardship Project is a co-created collaborative resource that is based on the knowledge, history and stories of the community. The community can continue to add content to this web-based resource as required.
- Co-developed a Grade 5 science unit with Peerless Lake School staff, Elders and community members using the Northland School Division's Community Engagement Framework. The unit is based on local community knowledge and Cree values.
- In the 2013-14 survey of parents of self-identified Aboriginal students:
  - 87 per cent agreed that the leadership at their child's school effectively supports and facilitates teaching and learning;
  - 80 per cent agreed that the leadership at their child's school jurisdiction effectively supports and facilitates teaching and learning;
  - 60 per cent agreed that the leadership at the provincial level effectively supports and facilitates teaching and learning;
  - 82 per cent were involved "a lot" or "some" in decisions about their child's education, and 65 per cent were involved "a lot" or "some" in decisions at their child's school; and
  - 76 per cent were satisfied with their opportunity to be involved in decisions about their child's education, and that their input into decisions at their child's school is considered.

Learning and Technology Policy Framework

In 2013-14:

- Minister Johnson released Alberta Education's new Learning and Technology Policy Framework (LTPF) on November 5, 2013. The framework was co-created with input from over 1,500 education partners, including 18 Alberta stakeholder associations, and is one of the first Alberta Education documents to be substantially updated to reflect the policy shifts identified by *Inspiring Education*.
- A number of support materials have been developed and made available to the public to raise awareness and help school authorities and other education stakeholders understand the LTPF and incorporate it into their planning. These include a website, promotional postcards, a frequently asked questions document and a quick reference guide for use in planning (www.education.alberta.ca/LTPF).
- Alberta Education has received requests for and has provided 4,000 copies of the LTPF to our stakeholders since November 5, 2013.
- As part of the implementation plan for the LTPF, Alberta Education is providing awareness sessions for school authorities and education partners in partnership with its stakeholders.
- Alberta Education shared the policy framework at the Consortium for School Networking (CoSN) conference in Washington, D.C. on March 20, 2014.
- Alberta Education hosted visits and videoconference sessions with Australian researchers that wanted to hear more about the new policy framework and about the process used to create it.
- A prototype LTPF Implementation Toolkit has been developed and is being piloted by several school authorities.
- Alberta Education is in the initial stages of conducting a Baseline Technology Assessment for all public, separate, francophone and charter school authorities. The assessment will be completed in the 2014-15 fiscal year, and the results will help measure implementation of the LTPF.
- In the 2013-14 provincial surveys:
  - the vast majority of all high school students agreed that they have sufficient access to computers at home (96 per cent) and at school (93 per cent) to do their school work;
  - 98 per cent of all high school students and 89 per cent of all parents agreed that students use the internet at school to do research on assignment topics;
  - 88 per cent of all high school students and 85 per cent of all parents agreed that students have the skills to create multi-media presentations (with sound, pictures and video) for their projects/assignments; and
  - 86 per cent of all high school students and 80 per cent of all parents agreed that students have the computer skills, such as word processing and creating spreadsheets and charts, to support their studies.

Legislation Related to Education Professions and Occupations

- A Task Force for Teaching Excellence was created in fall 2013 with a mandate to make recommendations to inform policy that supports bringing *Inspiring Education* to life by creating a more enabling system of teaching and leadership excellence. The task force report to the minister was delivered in May 2014.

10-Year Strategic Plan

- A strategic planning advisory committee was established in February 2014 to spearhead the development of a ten-year strategic plan for Alberta Education. The plan will provide a common vision and consider resource allocations to ensure priority initiatives are fully staffed.
- An all-staff planning session was held in October 2013, together with follow up discussions in November, to engage staff in the 10-year strategic planning process.

Goal 4 Performance Measures

4.a Working Relationships

Rationale

- The perceptions of various stakeholders who are directly involved in the K–12 education system as well as public perception on their input into education provide an indication of effective working relationships within the education system.

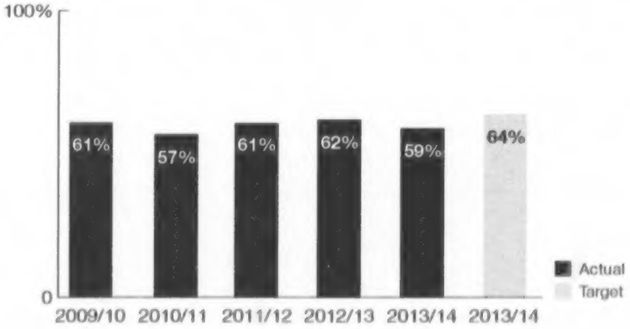
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 59 per cent of high school students, parents, teachers, school board members and the public were satisfied that their input into education at the school, jurisdiction and provincial levels was considered, respected and valued. Parent, teacher and public satisfaction was highest at the school level and lowest at the provincial level.
- Overall satisfaction has been stable over time. However, within respondent groups, satisfaction over time has been stable for parents, school board members and the public, and has decreased for high school students and teachers.
- Public satisfaction has been consistently lower than other respondent groups over the years.
- Public satisfaction is lowest regarding whether their input into the education of students is considered by Alberta Education. The public typically has less familiarity and involvement with education than other respondent groups, which may affect results.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that Their Input is Considered, Respected and Valued by the School, Jurisdiction and Province



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	81	74	76	75	73
Parents (ECS-12)	59	56	56	61	60
Teachers	62	60	59	59	57
School Board Members	58	50	63	69	61
Public	46	47	51	46	44
Overall Satisfaction	**61**	**57**	**61**	**62**	**59**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- Students were asked about their satisfaction that their input into decisions at their school is being considered.
- School board members were asked about their satisfaction that their input into the education of students is being considered by Alberta Education.
- For parents and the public, percentages reported are averages of satisfaction that:
  - their input into decisions at school is being considered
  - their input into the education of students is considered by the school board, and
  - their input into the education of students is considered by Alberta Education.
- For teachers, percentages reported are averages of satisfaction that:
  - their input into the education of students is considered by the school
  - their input into the education of students is considered by the school board, and
  - their input into the education of students is considered by Alberta Education.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

4.b K–12 System Improvement

Rationale

- Improving education for students is an important outcome of the K–12 education system.

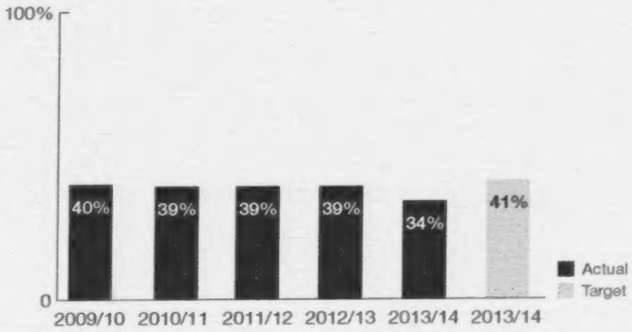
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 34 per cent of parents, teachers and school board members believe that Alberta's K–12 education system improved in the last three years.
- Results overall and for teachers and school board members have declined over time. Results for parents have been stable over time.
- Results have been consistently higher for school board members and consistently lower for parents.
- Parents' agreement was lowest regarding whether Alberta's K–12 system has improved in the past three years and whether the accountability of school to parents has increased in the last three years.
- Teacher agreement was lowest regarding whether Alberta's K–12 system has improved in the past three years.
- Building on extensive dialogue with education partners and stakeholders including parents and the public, *Inspiring Education* established a long term vision for K–12 education, which is being realized through initiatives such as:
  - curriculum redesign,
  - new Student Learning Assessments,
  - the High School Completion Strategic Framework, and
  - the Learning and Technology Policy Framework.

Overall Perception of Parents, Teachers and School Board Members that Alberta's Education System has Improved in the Last Three Years



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
Parents	23	24	25	25	23
Teachers	40	39	37	37	30
School Board Members	57	54	56	55	48
Overall (Improved)	**40**	**39**	**39**	**39**	**34**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- In 2011-12, this measure was revised to focus only on responses related to the improvement in Alberta's K–12 education system. Prior to revision, this measure focused on responses related to both "improvement" and "stayed the same".
- In 2012-13, this measure was revised with the addition of six new items. Results from 2009-10 onwards include responses from all three respondent groups to the six new items.
- For parent, teacher and school board trustee respondent groups, percentages reported are averages of respondents' assessment that:
  - » the Alberta k to 12 system has improved in the last three years
  - » quality of education at school has improved in the past three years (new in 2012-13)
  - » the school learning environment has improved in the last three years (new in 2012-13)
  - » engagement of students in school has improved in the last three years (new in 2012-13)
  - » information about student achievement has increased in the last three years (new in 2012-13)
  - » communication of plans for school improvement has increased in the last three years (new in 2012-13), and
  - » the accountability of school to parents has increased in the last three years (new in 2012-13).
- The overall percentage indicating whether Alberta's K–12 education system has improved in the last three years is the average of the percentage for each respondent group. See Endnote A, page 94, for information on averaging results across respondent groups.
- In the Parent survey, only parents of Grades 3-12 students were asked this question from 2009-10 whereas in previous years it was asked to parents of ECS-Grade 12 students.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

4.c Quality of Basic Education

Rationale

- High quality basic education meets the needs of all students, society and the economy.

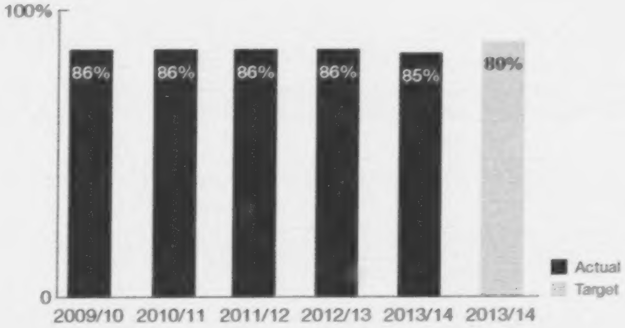
Target

- The target was not met.

Discussion

- Overall survey results in 2013-14 indicate that 85 per cent of high school students, parents, teachers, school board members and the public were satisfied with the overall quality of basic education.
- Results overall and for all the respondent groups have been high and stable over time.
- Public satisfaction continues to be lower than the satisfaction of other respondent groups.
- Parent and public satisfaction continue to be lower than that of students, teachers and board members.
- In 2013-14, parent and teacher satisfaction were lowest with respect to the highest priority of the education system being the success of the student. Public satisfaction is lowest with respect to the quality of education at schools.
- Alberta Education has many initiatives underway to improve the quality of basic education, such as:
  - reviewing and improving curriculum on an ongoing basis and across all grade levels,
  - the Small Class Size initiative to reduce class sizes with a focus on the early grades, and
  - the Accountability Pillar, which requires school jurisdictions to regularly measure and report on core educational outcomes, and address low or declining results.

Overall Satisfaction of Students, Parents, Teachers, School Board Members and the Public with the Quality of Basic Education



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	91	92	92	91	91
Parents (ECS-12)	81	80	80	81	79
Teachers	90	91	93	92	91
School Board Members	92	91	92	91	90
Public	76	75	76	76	72
Overall Satisfaction	**86**	**86**	**86**	**86**	**85**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For high school students, parents, teachers and school board members, percentages reported are averages of satisfaction levels with the following specific aspects of the school system:
  - overall satisfaction with education at schools
  - the quality of teaching at schools
  - the highest priority of the education system is the success of the student
  - school work is interesting
  - school work is challenging, and
  - learning expectations at school are clear.
- For the public, the percentage reported is the average of satisfaction levels with the following two aspects of the school system:
  - overall satisfaction with education at schools, and
  - the highest priority of the education system is the success of the student.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

4.d Safe, Caring, and Healthy Learning Environment

Rationale

- A safe, caring and healthy learning environment is fundamental to facilitating student learning.

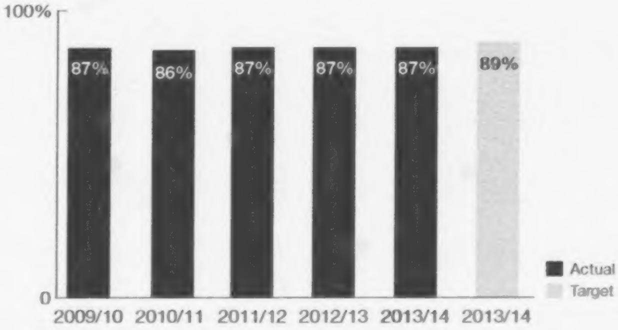
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In the 2013-14 surveys, 87 per cent of students, parents, teachers and school board members agreed that schools provide a safe, caring and healthy learning environment.
- Results overall and for all the respondent groups have been consistently high and stable over time.
- While overall results were generally high, satisfaction was relatively lower in the following specific areas:
  - parent and teacher agreement were low regarding whether students have healthy food choices in the school cafeteria, canteen, vending machines, and at classroom and school events
  - Board member agreement was low concerning whether the gym, playground, and other facilities such as sports fields and fitness areas at school meet the daily physical needs of students.
- Alberta Education has developed a number of resources to support the development of safe, caring and healthy learning environments for students, such as:
  - Bullying Free Alberta for parents, teens and community members,
  - Supporting Safe, Secure and Caring Schools in Alberta for school staff and community members, and
  - Supporting Positive Behaviour in Alberta Schools for educators.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members that School Provides a Safe, Caring and Healthy Learning Environment



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	88	87	87	87	87
Parents (ECS-12)	82	82	83	84	85
Teachers	88	87	89	89	90
School Board Members	88	88	87	88	88
Overall Agreement	**87**	**86**	**87**	**87**	**87**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For all respondent groups and for all years, percentages reported are averages of agreement/satisfaction levels that:
  - students feel safe at school
  - students feel safe on the way to and from school
  - students treat each other well at school
  - teachers care about their students
  - students are treated fairly by adults at school
  - schools promote physical activity, health and wellness
  - students are learning about how to stay healthy
  - students have healthy food choices in the school cafeteria, canteen, vending machines, and at classroom and school events (Prior to 2013-14, this item was: "Students have healthy food choices in the school cafeteria, canteen and vending machines")
  - gym, playground, and other facilities such as sports fields and fitness areas at school meet the daily physical activity needs of students (Prior to 2013-14, this item was: "The gym and playground at school meet the daily physical activity needs of students")
  - schools are contributing to students' development of social skills
  - schools are contributing to students' development of physical abilities
  - school are contributing to students' development of emotional well-being, and
  - students reporting at least one day of physical activity (of at least 30 minutes) at school in the past five school days.
- Overall satisfaction rates are the average of agreement/satisfaction rates for each respondent group. See Endnote A, page 94, for information on averaging results within and across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

4.e Learning Space at School

Rationale

- Learning space has an influence on student achievement and is one of the important factors for effective teaching and learning activities at school.

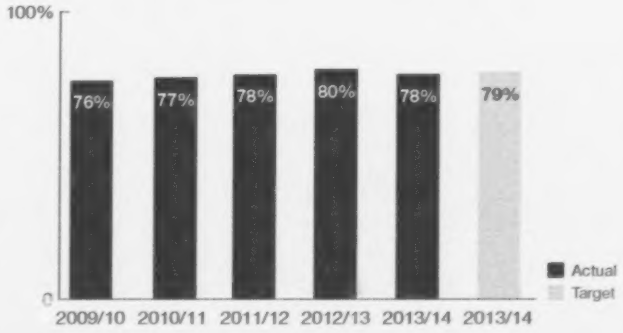
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2013-14 indicate that 78 per cent of high school students, parents, teachers and school board members were satisfied that the learning space in schools meets the needs of students.
- Results overall and for all respondent groups have been stable over time.
- High school students' and parents' results have been consistently higher than those of teachers and school board members.
- Teachers' and school board members' satisfaction was lowest regarding whether schools have enough space to meet students' learning needs.

Overall Satisfaction of Students, Parents, Teachers and School Board Members that the Learning Space in Schools Meets the Needs of Students



Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Survey Results *(in percentages)*

Respondent Group	2009/10	2010/11	2011/12	2012/13	2013/14
High School Students	90	89	90	91	90
Parents (ECS-12)	84	87	85	88	86
Teachers	69	70	70	73	70
School Board Members	63	64	67	68	68
Overall Agreement	**76**	**77**	**78**	**80**	**78**

Source: Alberta Education: CCI Research Inc.: 2010, 2011, 2012, 2013 and 2014

Notes:

- For high school students, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with the facilities at your school
  - satisfaction with the equipment at your school
  - satisfaction that your school has enough space in the buildings and grounds to meet learning needs of students
  - satisfaction that your school building meets your physical needs, and
  - satisfaction that your school building is well-maintained.
- For parents, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with facilities at your child's school
  - satisfaction with equipment at your child's school
  - satisfaction that your child's school has enough space to meet your child's learning needs
  - satisfaction that your child's school building meets your child's physical needs, and
  - satisfaction that your child's school building is well-maintained.
- For teachers, the percentage reported is the average of the following satisfaction levels:
  - satisfaction with facilities at your school meet the learning needs of students
  - satisfaction with the equipment at your school meets the learning needs of students
  - satisfaction that your school has enough space to meet the learning needs of students, and
  - satisfaction that your school building is well-maintained.
- For boards, the percentage reported is the average of the following satisfaction levels:
  - satisfaction that facilities at schools in your jurisdiction meet the learning needs of students
  - satisfaction that the equipment at schools in your jurisdiction meets the learning needs of students, and
  - satisfaction that schools in your jurisdiction have enough space to meet the learning needs of students.
- Overall satisfaction rates are the average of satisfaction rates for each respondent group. See Endnote A, page 94, for information on averaging results across respondent groups.
- See Endnote A, pages 92-93, for information on surveys conducted for Alberta Education.

Endnotes for Performance Measures

Endnote A: Notes on Surveys

Public/Client Surveys

Alberta Education regularly commissions telephone surveys of random samples of the Alberta public and key client groups. The purpose of these surveys is to obtain perceptions of how the basic education system is performing in meeting students' and society's needs and expectations. Professional survey research firms are contracted to conduct the surveys, using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to the ministry. Surveys are conducted annually with the public, parents of ECS to Grade 12 students, high school students, teachers and school board members.

The following table provides sampling information about the surveys of Albertans conducted in recent years that are reported in this annual report. The information includes the respondent groups surveyed, the sample sizes and the response rates. Also shown are the maximum width confidence intervals for results from each survey. Results are considered accurate within the confidence interval 19 times out of 20 (i.e., at a confidence level of 95 per cent).

While the table is useful as a rough guide to the confidence intervals associated with survey results, the confidence intervals associated with specific results are used to determine whether the difference between two specific survey results (either over time or among respondent groups) is statistically significant (i.e., likely a real difference, and not due to sampling variation).

The survey instruments for these surveys primarily use four-point response scales (Very Satisfied/Satisfied/Dissatisfied/Very Dissatisfied or Strongly Agree/Agree/Disagree/Strongly Disagree), depending on the question. A few questions use other response scales (e.g., A Lot/Some/Very Little/Not at All or Improved/Same/Declined). Although not asked, Don't Know responses and refusals are recorded as well. Results presented are the combined percentages of respondents who were Very Satisfied/Satisfied or who Strongly Agreed/Agreed. Detailed item level survey results are available at www.education.alberta.ca/admin/resources/satisfaction.aspx.

Alberta Education Public/Client Surveys: Sample Sizes and Confidence Intervals

Survey[1]		2009/10	2010/11	2011/12	2012/13	2013/14
Public[5]	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	13.8%	11.7%	11.3%	10.5%	11.9%
Parents (ECS-12)[4,5]	Sample	800	801	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	35.7%	31.3%	36.3%	23.7%	25.7%
FNMI Parents (ECS-12)[2]	Sample	800	801	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	34.9%	34.1%	34.5%	22.2%	23.1%
High School Students (Grades 10-12)[5]	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	28.7%	21.9%	25.7%	21.9%	22.3%
FNMI High School Students (Grades 10-12)[2,5]	Sample	710	608	770	780	800
	Confidence Level	+/- 3.7%	+/- 3.9%	+/- 3.5%	+/- 3.5%	+/- 3.3%
	Response Rate	26.0%	21.9%	18.9%	18.2%	19.5%
Teachers[5]	Sample	800	800	800	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	48.9%	42.1%	38.2%	35.1%	35.7%
School Board Members[3,5]	Sample	335	345	350	350	347
	Confidence Level	+/- 3.3%	+/- 3.7%	+/- 3.1%	+/- 3.1%	+/- 3.1%
	Response Rate	75.3%	63.9%	70.1%	67.7%	69.7%

Notes:

1. In 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 CCI Research Inc. conducted the telephone surveys of the public, parents, students, teachers and school board members identified in the table above.
2. The surveys for First Nations, Métis and Inuit (FNMI) parents and high school students started in 2006-07.
3. Confidence intervals for these samples take into account the small populations from which the samples are selected, e.g., in 2010-11, 695 school board trustees.
4. From 2009-10 some questions were asked only to parents of Grades 3-12, or only to parents of Grades 7-12. The sample size achieved for the restricted parent group did not have a significant impact on the confidence interval for the measures.
5. Confidence intervals for smaller sample sizes of the respondent groups will be different from confidence intervals for full sample size listed in the table above. E.g., for the teacher respondent group, the confidence interval for the n=400 sample size will be +/- 4.9 per cent.

Calculating Overall Survey Results

When calculating overall results across all respondent groups for survey measures, a simple average (rather than a weighted average) is used to reflect each group's equal importance to the overall result.

Further, although survey results for each respondent group and for overall results are rounded to whole numbers, the overall average results are calculated from the unrounded result for each respondent group. This avoids possible double rounding error that might result if overall averages were calculated from rounded respondent group results.

Use of Confidence Intervals for Interpreting Survey and Survey Measure Results

When a result is obtained by surveying a random sample of the target population, such as the public, parents or teachers, there is a confidence interval associated with the result, which is expressed as a percentage above and below the obtained result. A confidence interval indicates how much variation one might expect from the obtained survey result, as a consequence of sampling and diversity among respondents.

Two key factors influencing the degree of sampling variability associated with survey results are the sample size of the surveys and the magnitude of the result:

- The larger the sample size, the smaller the associated confidence interval.
- Given a constant sample size, confidence intervals are smallest for survey percentages near 1 per cent and 99 per cent and largest for survey percentages near 50 per cent. This is because results near 1 per cent and 99 per cent represent maximum uniformity of the underlying population on the variable being measured by the survey (e.g., satisfaction/agreement on various educational issues), while results near 50 per cent represent maximum diversity of the underlying population on the variable being measured.

The table (previous page) illustrates the interaction of these two factors in determining the margin of error for results from surveys. As the surveys of parents, high school students, teachers and the public all used sample sizes of approximately 800 in 2013-14, and survey results in 2013-14 ranged from 44 per cent (for public satisfaction that their input is considered, respected and valued) to 93 per cent (for teachers' agreement that students model the characteristics of active citizenship) the respective margins of error range from 3.4 per cent to 1.7 per cent respectively.

In addition, as survey measures generally combine survey results on multiple questions from multiple respondent groups, a customized statistical algorithm is used to construct the confidence interval for measure results.

Confidence intervals for specific results and specific measures are determined by the following procedures:

1. To determine the confidence interval for specific survey results for single respondent groups, an online statistical application (www.surveysystem.com/sscalc.htm) is used.
2. Differences in survey results between respondent groups are supported by specific tests using an online statistical application (www.harrisresearchpartners.com/SigDiffCalculator.htm).
3. To determine the confidence interval for specific survey measures with multiple respondent groups a customized statistical algorithm is used.

In the Ministry of Education's annual report, confidence intervals are used to determine:

- whether differences in survey results or in survey measure results over time are likely the result of sampling variation, or represent actual change
- whether differences in survey results among respondent groups in the same year are likely the result of sampling variation or represent actual differences.

When comparing results of survey questions over time or among respondent groups, there is an actual difference between two survey results, 19 times out of 20, if the confidence interval for the difference does not include zero. When this is the case, it is acknowledged in the related text that there is an increase, change or significant difference in survey results over time or among groups. When the confidence interval of the difference does include zero the observed difference may be due to sampling variation 19 times out of 20 and we cannot conclude that the difference is real or significant. In such cases, the related text indicates that results are similar or stable over time or among respondent groups.

Endnote B: Technical Notes

Assessing Results Over Time

Changes in results over time are assessed in the discussion of each measure. For survey measures, which are based on probability sampling, confidence intervals are taken into account. See Use of Confidence Intervals for Interpreting Survey Results in Endnote A on pages 94-95 for an explanation of how confidence intervals are used to assess changes over time for survey measures.

Changes over time are assessed with a Chi-square statistical test for measures based on tests of student learning and on administrative data, i.e., derived from tracking groups of students over time, such as dropout and high school completion rates. The test determines whether the difference between two proportions is significant. The calculation of Chi-square is based on the difference between what was observed and what would be expected assuming that the proportions were the same. Under a simple test of proportions, a Chi-square value of 1 represents a difference of one standard deviation, while a Chi-square value of 3.84 is significant at the 5 per cent level. Discussion of results over time for the non-survey measures is supported by this test of significant difference.

Assessing Results Relative to Targets

Performance targets set expectations for results within specific time frames and are the basis for planning improvements and assessing results that are within the sphere of influence of the ministry and school authorities. They are an important way to gauge whether the education system is improving or falling behind in obtaining desired results in key areas. Targets clearly establish desired levels of performance better than recent performance, to be attained within a specific timeframe. Targets are quantifiable and expressed in numerical terms, such as percentages or ratios. They are used as a key tool to drive, measure, improve and manage performance.

For survey measures, performance is considered to have met the target if the confidence interval for the result includes the target value. For example, if a measure result is 77 per cent with a confidence interval of 77 per cent ± 2.5 per cent and a target of 79 per cent, then the target has been met since the target value lies within the interval [74.5 per cent, 79.5 per cent]. If the result on the same measure is 75 per cent, with a confidence interval of 75 per cent ± 2.5 per cent, then the target has not been met since the target value of 79 per cent does not lie within the interval [72.5 per cent, 77.5 per cent].

This method of assessing performance represents a high proximity to the target and takes into account the sampling variability in the survey process.

For measures based on achievement tests, on diploma exams and on administrative data, the Chi-square statistical test is used to determine whether the result is significantly different from the target. The magnitude of the difference required between the result and the target for each test to establish significance depends on the sample size, e.g., the number of students writing an exam, and the proportion, e.g., the percentage of students meeting standards.

Trend Lines

Although not appearing in the annual report, trend lines are an aid to interpreting the results for measures reported in the annual report. Trend lines augment data interpretation techniques already in use such as the calculation of confidence intervals, which is used to determine the significance of changes in measure results over time.

Trend lines are used to develop an expected value for a current result given historical results. The expected value can then be compared with the actual result. In this way, trend lines provide a useful method of understanding year-to-year fluctuations and shift the focus from smaller year-to-year changes to providing information about the direction of results over the longer-term. In particular it is of interest whether results are tracking towards the performance target for the measures that have not met targets.

Discussion of results over time for measures with at least three data points are supported by trend lines. The type of trend line used is selected based on an informed interpretation of the data series underlying the trend.

Logarithmic trend lines are appropriate for proportional data, i.e., data expressed as percentages of a whole, and therefore ranging between 0 per cent and 100 per cent, such as the performance measures in this report. A logarithmic trend line is a best-fit straight line that is most useful when the rate of change in the data increases or decreases quickly, then levels out. The leveling out can be seen in the results for some measures in the report, along with examples of year-to-year increases or decreases on other measures.

A logarithmic trend line is calculated using the following formula:

$Y = c(\ln x) + b$, where c and b are constants and $\ln$ is the natural logarithm function and x is the year of the series.

Endnote C: Methodology for Performance Measures

Described below are the methodologies used to calculate the measures that are derived from provincial assessments of student learning and from other information about Alberta students in the Ministry of Education's data systems.

Definition of Alberta Student

From 2008-09 to 2012-13, the definition of an Alberta Education student is an individual who is 19 years of age or younger on September 1 of the school year and is registered as of September 30 of the school year in an Alberta Education School operated by a public, separate, francophone, charter or accredited funded private school authority. The definition includes children registered in an ECS program in an Alberta Education School operated by a public, separate, francophone, charter or accredited funded private school authority or approved private ECS operator as of September 30 of the school year.

Starting with 2013-14, the definition of an Alberta student is an individual who is registered as of September 30 of the school year in a school located in Alberta, where "school" means a structured learning environment through which an education program is offered to a student by: a board (includes public, separate, Francophone, Lloydminster); an operator of a private school; an early childhood services (ECS) program private operator; the operator of a charter school; a parent giving a home education program; the Minister. It also includes other Alberta-located educational institutions providing ECS to Grade 12 curriculum instruction, specifically Federal (First Nations schools and those operated by Corrections Canada); and provincial authorities (such as the four former Alberta Vocational Colleges).

Results for First Nations, Métis and Inuit (FNMI) Students

Calculating results for FNMI students is possible because school jurisdictions have been required to include a voluntary FNMI self-identification question on school registration forms for several years and to report the identifier to the ministry's student data system. Self-identification of students has increased each year. Students' FNMI self-identification information associated with their most recent school registration is used to calculate results. This provides the most complete results and reflects the student's intent to be identified.

Participation in Early Childhood Services (ECS)

The participation rate in ECS programs reports the percentage of Alberta Grade 1 students in the current school year attending a public, separate, francophone, charter or accredited private school who had a registration in an ECS program in any prior school year. The calculation is adjusted to account for students who entered Grade 1 in Alberta from another province or country and thus would not have attended ECS in Alberta. In-migration data include the estimated number of five-year-old immigrants and inter-provincial in-migrants as of July 1 of the calendar year. The Grade 1 and ECS registration data are from ministry systems. The in-migration estimates are from Statistics Canada *Table 051-0012, Interprovincial migrants* and *Table 051-0011, International migrants.*

Annual Dropout Rate of Students Aged 14-18

The annual dropout rate reports the percentages of Alberta students aged 14-18 in public, separate, francophone, charter, and accredited private schools who, in the following school year:

- are not enrolled in the K–12 system,
- are not enrolled in a post-secondary institution in Alberta,
- are not registered in an apprenticeship program in Alberta, and
- have not completed high school.

The annual dropout rate is derived from student data in Alberta Education and Alberta Innovation and Advanced Education systems. Adjustments for attrition are based on estimates from Statistics *Canada's Demographic Estimates Compendium, 2013*.

Alberta students who are identified as having a moderate or severe cognitive disability or a severe multiple disability are not included in the annual dropout rate.

High School Completion Rates

The high school completion rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within three, four and five years of entering Grade 10:

- received an Alberta High School Diploma, an Alberta High School Equivalency Diploma (GED), a Certificate of Achievement for completing the Integrated Occupational Program (IOP) or the Certificate of High School Achievement for completing Knowledge and Employability courses,
- entered an Alberta post-secondary program or an apprenticeship program, or
- earned credits in five Grade 12 courses, including one Language Arts diploma examination course and three other diploma examination courses.

Data for this measure are from Alberta Education and Alberta Innovation and Advanced Education systems. The provincial rate is calculated by dividing the number of high school completers, as defined above, by the number of students in the Grade 10 Cohort, adjusted for attrition, as shown in the formula below.

$$\left(\begin{array}{c}\text{High School}\\\text{Completers}\end{array}\right)\Big/\left(\begin{array}{c}\text{Grade 10}\\\text{Cohort}\end{array}-\begin{array}{c}\text{Attrition}\\\text{Factor}\end{array}\right)=\begin{array}{c}\text{High School}\\\text{Completion Rate}\end{array}$$

The tracking of Grade 10 students excludes some students, such as those identified as having a severe or moderate cognitive disability or a severe multiple disability.

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure.

The educational attainment of Albertans aged 25-34 is derived from Statistics Canada *Labour Force Survey*, special tabulation for Alberta Education.

High School to Post-Secondary Transition Rates

The high school to post-secondary transition rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within four and six years of starting Grade 10:

- enrolled in a credit program, part-time or full-time, in an Alberta post-secondary institution
- registered in an apprenticeship program other than the Registered Apprenticeship Program for high school students.

Alberta students are tracked using data from the Alberta Education and the Alberta Innovation and Advanced Education systems. The high school to post-secondary transition rates include adjustments for attrition and for attendance at post-secondary institutions out of province.

The High School to Post-Secondary Transition Rate is calculated by dividing the number of students who enter post-secondary programs by the number of students in the Grade 10 Cohort, adjusted for attrition as shown in the formula below.

$$\left(\text{In Province Post-Secondary Attenders} + \text{Estimate of Out-of-Province Secondary Attenders}\right) \Big/ \left(\text{Grade 10 Cohort} - \text{Attrition Factor}\right) = \text{Transition Rate}$$

The tracking of Grade 10 students excludes some students, such as those identified as having a severe or moderate cognitive disability or a severe multiple disability.

In 2010, high school transition rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered transitioners for the purpose of this measure.

Attrition Adjustment

Attrition estimates are applied to the two Student Outcomes Measures – the High School Completion Rate, and the Transition Rate. In addition an attrition adjustment is made in the calculation of the dropout rate.

Attrition is the estimate of the number of students from the Grade 10 Cohort who leave the province or die in the years subsequent to the start of Grade 10.

The attrition estimate is based on the following factors:

a) mortality;

b) emigration;

c) interprovincial out migration;

d) an estimate of the percentage of 16-, 17-, and 18-year-olds who are enrolled in school (school participation rate); and

e) a downward adjustment to account for youth who are not in school.

The provincial attrition estimate aggregates census division level data from *Statistics Canada's Demographic Estimates Compendium, 2013*.

Out-of-Province Post-Secondary Student Adjustment

Alberta Education does not specifically track Alberta students who participate in post-secondary programs outside of Alberta. An estimate of the number of students who have left the province to pursue post-secondary education is therefore factored into the High School to Post-Secondary Transition Rate.

The out-of-province estimate uses aggregate counts of Alberta students receiving financial assistance for studies both in-province and out-of-province based on data from Alberta Advanced Education's Students Finance System (SFS). The premise is that in any given year, the percentage of students from the Grade 10 Cohort attending post-secondary programs out-of-province is similar to the percentage of students receiving financial assistance for study out-of-province.

Provincial Achievement Tests

2013-14 provincial achievement test results will be available in October 2014 and published in the Annual Report Update.

Students in Grades 3, 6 and 9 write Provincial Achievement Tests annually in Language Arts and mathematics. Grades 6 and 9 students also write tests in Science and Social Studies. The achievement test results for Grades 3, 6 and 9 provide information on how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial standards in the core academic subjects. Tests are developed and administered by teachers and educators and are based on the provincial curriculum. Results are reported in relation to the standards of acceptable and excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course by demonstrating an ability to integrate information and evaluate it from various points of view.

For each achievement test, the cut scores for the acceptable standard and the standard of excellence are set initially by a standard-setting committee of about 20 teachers using the Modified Angoff Bookmark or Body of Work Standard Setting Procedures. These procedures use teachers' judgment to determine a minimum number of items a student must answer correctly – the cut score – to achieve each standard. In subsequent years, the cut scores for each test are adjusted through test equating. This ensures the standards remain constant even if test difficulty varies slightly from year to year. Whenever curriculum is revised, the standard-setting process is done again.

Results on provincial achievement tests are calculated and presented on the basis of the total number of students in each grade who demonstrated the standards. Results for mathematics, science and social studies include student results on both English and French versions of the tests. Given the large number of students in each grade (more than 40,000), differences in results from year to year of more than 0.4 percentage points on each test are considered significant. French Language Arts and Français courses have higher significant difference values (1.1 to 3.8 percentage points, depending on the number of students in each course), because fewer students are in these courses.

Not all students write the Provincial Achievement Tests. Achievement test results are not available for students who:

- were absent
- were excused from writing by the superintendent because participation would be harmful to the student or the student could not respond to the test instrument
- wrote but whose results were withheld or invalidated
- wrote only one part of the two-part Language Arts test.

It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Participation rates in achievement tests are calculated by dividing the number of students in the grade who wrote the test by the sum of total enrolment in the grade plus the ungraded students who are in the corresponding year of schooling.

Provincial overall results in Language Arts present weighted averages based on the number of students enrolled in each Language Arts course. Test results and participation are recorded and aggregated in ministry systems. Provincial, school authority and school results are available at www.education.alberta.ca/admin/testing.aspx.

Diploma Examinations

2013-14 diploma examination results will be available in October 2014 and published in the Annual Report Update.

Examinations are administered in all Diploma Examination courses in January, June and August each year. Examinations are administered in three courses in both November and April, for a total of six courses. Results on Diploma Examinations show how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial expectations as outlined in the Programs of Study. Examination items are developed and standards are established by committees of teachers. The examination design is vetted through committees of stakeholders and by a standard-setting committee of teachers.

A test equating initiative has been phased in for the Diploma Examination Program so that over time examinations are consistent and the results are comparable. The multiple-choice portion of the examinations contains a set of items common to administrations in subsequent years. By comparing the achievement of students writing in January 2004 with those writing in any subsequent administration on the common items and on the unique items, Alberta Education is able to determine whether or not the examinations are of equal difficulty. Student scores on the subsequent examinations can then be equated back to the January 2004 baseline examinations to remove any influence that differences in examination difficulty may have on student scores. A similar equating process was implemented for Pure Mathematics 30 in January 2005 and for English Language Arts 30-1 and 30-2, and Applied Mathematics 30 in January 2006.

Through equating, test results for a particular course are based on an identical standard and, consequently, can be directly compared over time. As a result of implementing the equating process, diploma examination results are comparable over time as follows:

- Pure Mathematics 30 from 2004-05 to 2009-10
- English Language Arts 30-1 and 30-2, and Applied Mathematics 30 from 2005-06 to 2009-10.

Diploma Examination results are reported in relation to the acceptable standard and the standard of excellence. Results for mathematics, sciences and social studies include results for both English and French versions of the tests. The overall results present weighted averages based on the numbers of students achieving standards in all Diploma Examinations. Students achieving the acceptable standard demonstrate that they have met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a Diploma Examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates the student has demonstrated performance significantly beyond the minimum requirements of the course. For student marks in Diploma Examination courses, the diploma examination mark is worth 50 per cent of the final mark in a course and the school-awarded mark contributes the other 50 per cent.

Starting from the 2009-10 school year, the written-response component has been removed from the math and science Diploma Examinations. More machine-scored items, particularly numerical response items, have been added to these examinations to maintain the same quality and standards.

Diploma Examination results are recorded and aggregated in ministry systems. Provincial, school authority and school results reports are available at www.education.alberta.ca/admin/testing.aspx.

Appendix:
Key Stakeholders

Organizations

Alberta School Boards Association (ASBA)

Alberta Teachers' Association (ATA)

College of Alberta School Superintendents (CASS)

Fédération des conseils scolaires francophones de l'Alberta (FCSFA)
(Federation of Francophone School Boards of Alberta)

Alberta School Councils' Association (ASCA)

Council of Catholic School Superintendents of Alberta (CCSSA)

Alberta Home Education Association (AHEA)

Association of Independent Schools and Colleges in Alberta (AISCA)

Alberta Catholic School Trustees' Association (ACSTA)

Association of Alberta Public Charter Schools (AAPCS)

Public School Boards' Association of Alberta (PSBAA)

Association canadienne-française de l'Alberta (ACFA)

Association of School Business Officials of Alberta (ASBOA)

Fédération des parents francophones de l'Alberta (FPFA)

Learning Disabilities Association of Alberta (LDAA)

School Plant Officials Society of Alberta (SPOSA)

Alberta Urban Municipalities Association (AUMA)

Alberta Association of Municipal Districts and Counties (AAMDC)

Ministry Revenue and Expense by Function

Overview

The Ministry of Education financial statements (pages 111-144) consolidate the operating results and financial position of the Department of Education, the Alberta School Foundation Fund and Alberta's 76 school jurisdictions listed in Schedule 6 (pages 142-143) — 41 public school boards, 16 separate school boards, 6 francophone education regional authorities and 13 charter schools.

Beginning with the 2009-10 fiscal year, the financial results of the school jurisdictions are accounted for in the ministry's consolidated statements on a fully consolidated basis. As a result, the assets, liabilities, revenues and expenses of the school jurisdictions have been added to the ministry's accounts on a line-by-line basis. Ministry funding categories are replaced with the actual spending categories reported by the school jurisdictions. Transactions that occur within the ministry and the school jurisdictions are eliminated.

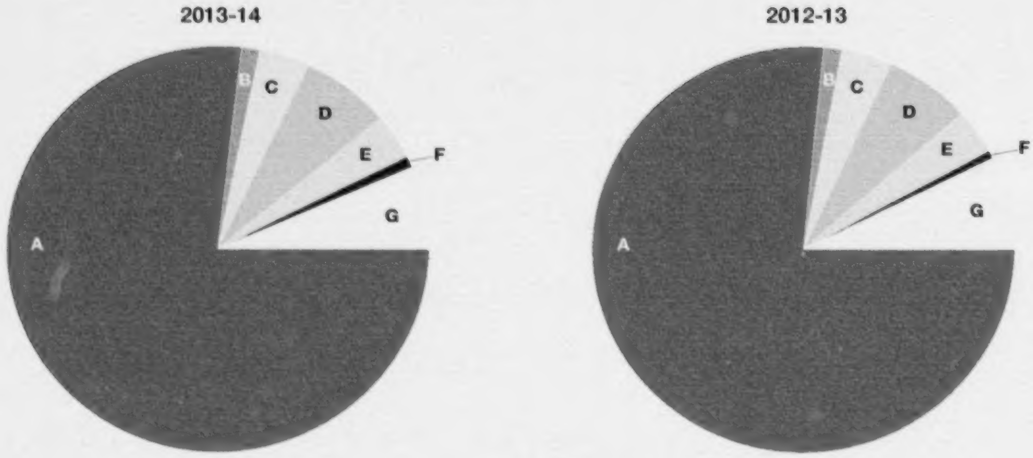
The assets (cash, school buildings, etc.) and liabilities (debentures, accounts payable, etc.) of the school jurisdictions are included in the Consolidated Statement of Financial Position (page 115).

Consolidated Ministry Revenues

Total revenue for the consolidated Ministry of Education increased $78.3 million over the 2012-13 fiscal year. This increase is primarily due to an increase of $72 million in education property taxes as a result of a change of accounting policy for the Alberta School Foundation Fund ($83 million) and a reduction in amounts collected from opted-out school boards ($11 million). Education property taxes represent 27.9 per cent of education system spending. School jurisdictions collected additional fees of $7.4 million and increased fundraising and donations by $7.7 million over the prior year, reflective of increased enrolment and fundraising initiatives.

These increases were partially offset by a $9.6 million reduction in other revenue due primarily to larger than normal gains on the disposal of capital assets in the prior year. Additional details on ministry revenues can be found in Schedule 1 (page 136) of the Ministry's consolidated financial statements.

Consolidated Revenue by Source *(in millions)*



2013-14

A = Education Property Taxes ($2,059)*
B = Internal Government Transfers ($37)
C = Transfers from the Government of Canada ($103)
D = Premiums, Fees and Licenses ($184)
E = Fundraising, Gifts and Donations ($100)
F = Investment Income ($16)
G = Other Revenue ($178)

2012-13

A = Education Property Taxes ($1,987)*
B = Internal Government Transfers ($36)
C = Transfers from the Government of Canada ($103)
D = Premiums, Fees and Licenses ($177)
E = Fundraising, Gifts and Donations ($92)
F = Investment Income ($16)
G = Other Revenue ($188)

**Includes $199 (2013: $211) in revenues collected by opted out school boards.*

In order to provide comparability to the original budget estimates, revenues, excluding school jurisdictions, are presented below. Budget amounts, including school jurisdictions, can be found in Schedule 3 (page 138) of the Ministry's consolidated financial statements.

Revenues Excluding School Jurisdictions

Year ended March 31
(in thousands)

	2014		2013
	Budget	Actual	Actual
Education Property Taxes	$ 1,835,000	$ 1,859,844	$ 1,775,903
Transfers from Government of Canada	11,000	7,154	11,000
Premiums, Fees and Licenses	3,729	3,845	4,368
Other Revenue	21,517	23,297	28,162
	$ 1,871,246	$ 1,894,140	$ 1,819,433

The Department and Alberta School Foundation Fund revenues totalled $1.89 billion, which is $74.7 million higher than the previous year and $22.9 million higher than budgeted. The difference is primarily the result of a change of accounting policy for the Alberta School Foundation Fund, as described previously.

Consolidated Ministry Expenses

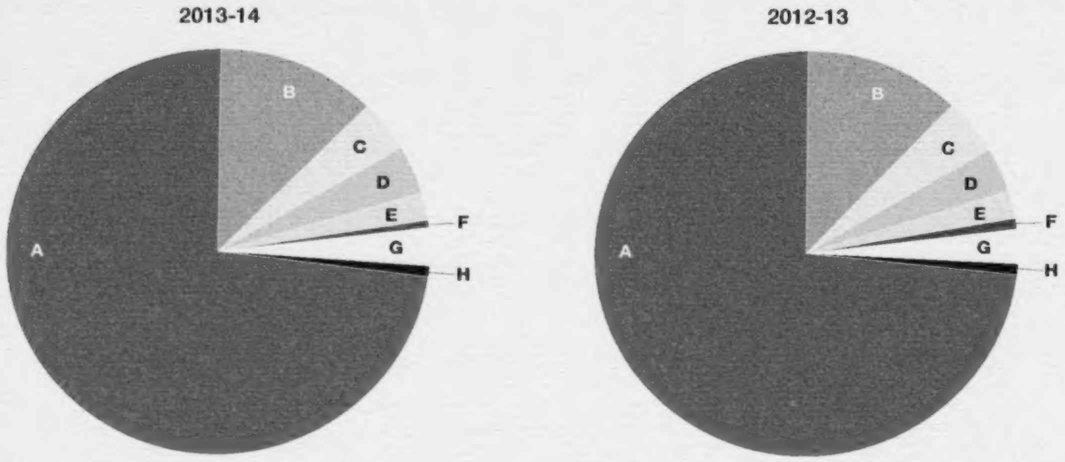
Total school jurisdiction and ministry spending on operations increased by $7.4 million. Instruction – ECS to Grade 12, increased by $1.9 million from the 2012-13 fiscal year. Funding to accredited private schools also increased by $13.1 million or 6.27 per cent and basic education programs increased by $5.1 Million or 10.3 per cent. The majority of these increases are due to increased enrolment.

Most of the other expenditure levels remained relatively steady with those of 2012-13.

Flood costs that devastated southern Alberta were mitigated by insurance held by school jurisdictions or Government of Alberta Disaster Recovery Programs. Approximately $2 million of expenses (net of recoveries) were a direct result of flooding in addition to almost $13 million in emergency capital acquisitions.

Debt servicing costs declined from the prior year as school board supported debentures continued to be retired.

Consolidated Expense by Program *(in millions)*



2013-14

A = Instruction – ECS to Grade 12 ($5,403)
B = Operations and Maintenance ($884)
C = Student Transportation ($324)
D = Governance and System Administration ($275)
E = Program Support Services ($161)
F = Basic Education Programs ($55)
G = Accredited Private Schools ($222)
H = Debt Servicing Costs ($45)

2012-13

A = Instruction – ECS to Grade 12 ($5,401)
B = Operations and Maintenance ($886)
C = Student Transportation ($325)
D = Governance and System Administration ($275)
E = Program Support Services ($162)
F = Basic Education Programs ($50)
G = Accredited Private Schools ($209)
H = Debt Servicing Costs ($54)

In order to provide comparability to the original budget estimates, expenses excluding school jurisdictions are presented as follows. Budget amounts including school jurisdictions are available in the Consolidated Ministry of Education results on page 114.

Expenses by Function Excluding School Jurisdictions

Year ended March 31
(in thousands)

	2014		2013
	Budget	Actual	Actual
Operating Support for Public and Separate Schools	$ 5,554,419	$ 5,630,173	$ 5,538,947
Basic Education Programs	85,020	82,122	88,716
Accredited Private Schools	206,281	222,285	209,165
School Facilities and Alternative Procurement	563,871	498,191	306,531
Ministry Support Services	24,739	27,501	28,588
Debt Servicing	30,299	29,761	28,519
Pensions	389,583	446,453	372,441
2013 Alberta Flooding	–	12,989	–
	$ 6,854,212	$ 6,949,475	$ 6,572,907

Variances From Budget

Non-jurisdictional expenses were higher than budgeted by $95.2 million. Accredited Private Schools and Private Early Childhood Services funding exceeded budget by $16 million due to substantial increases in enrolments. Alternative Procurement capital projects were almost $65.7 million lower than budget. Pension expenses exceeded budget by $56.9 million due to the low interest rate environment and increased life expectancy of plan members. Operating Support for Public and Separate Schools were $75.8 million over budget in response to increased student enrolment.

Variances From the Prior Year

Funding for Operating Support for Public and Separate Schools was $91.2 million higher than 2012-13 and Accredited Private Schools (including private early childhood services) $13.1 million higher, due to certain grant increases of between 1 and 2 per cent as well as increased student enrolment.

School Facilities and Alternative Procurement was higher by $191.7 million due to the progress made on ASAP 3 projects (12 schools) during the year. In addition, projects such as third-party partnerships as well as the next round of modernizations and modulars were initiated in 2013-14.

Teachers' pension expense increased by $74 million. This increase is comprised of a current service increase of $47.9 million due largely to a rate increase, and a pension valuation adjustment increase of $26.1 million due to an increased proportion of the post-1992 unfunded liability for which the Ministry is responsible.

All expenses noted above are in support of the Government of Alberta's Education function, except for Debt Servicing.

Financial Information

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Ministry of Education

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Financial Statements
March 31, 2014

Independent Auditor's Report

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Notes to the Consolidated Financial Statements

Schedule 1 Consolidated Revenues

Schedule 2 Consolidated Expenses – Directly Incurred Detailed By Object

Schedule 3 Budget Reconciliation

Schedule 4 Consolidated Allocated Costs

Schedule 5 Consolidated Related Party Transactions

Schedule 6 Entities Included in Consolidated Financial Statements of the Ministry of Education

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Members of the Legislative Assembly

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Ministry of Education, which comprise the consolidated statement of financial position as at March 31, 2014, and the consolidated statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Ministry of Education as at March 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, FCA]

Auditor General

June 2, 2014

Edmonton, Alberta

Consolidated Statement of Operations

Year ended March 31, 2014

	2014		2013
	Constructed Budget	Actual	Actual
	(Schedule 3)	(in thousands)	
Revenues (Schedule 1)			
Education Property Taxes	$ 1,835,000	$ 2,059,060	$ 1,986,944
Internal Government Transfers	7,221	37,024	36,451
Transfers from Government of Canada	103,543	103,461	102,868
Premiums, Fees, and Licences	172,587	184,372	176,928
Fundraising, Gifts, and Donations	88,642	99,793	92,088
Investment Income	10,038	15,782	15,687
Sales of Learning Resources	13,000	2,317	2,896
Other Revenue	128,523	175,135	184,745
	$ 2,358,554	$ 2,676,944	$ 2,598,607
Expenses - Directly Incurred (Note 2(c) Schedules 2, 3 & 4)			
Instruction - ECS to Grade 12	$ 5,316,664	$ 5,402,667	$ 5,400,750
Operations and Maintenance	830,617	882,252	886,070
Student Transportation	327,037	323,464	324,571
Governance and System Administration	260,924	274,856	275,484
Program Support Services	150,441	161,386	162,063
Basic Education Programs	45,570	55,319	50,174
Accredited Private Schools	206,281	222,285	209,165
Debt Servicing Costs	36,520	45,154	53,807
2013 Alberta Flooding (Note 2 (d))	-	2,060	-
	$ 7,174,054	$ 7,369,443	$ 7,362,084
Net Operating Results	$ (4,815,500)	$ (4,692,499)	$ (4,763,477)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Financial Position

As at March 31, 2014

	2014	2013
	(in thousands)	
Assets		
Cash and Cash Equivalents (Note 3)	$ 833,182	$ 748,767
Accounts Receivable (Note 4)	168,137	167,989
Portfolio Investments (Note 5)	188,785	126,174
Tangible Capital Assets (Note 6)	5,403,670	5,134,340
Inventory	-	6,732
Prepaid Expenses	36,370	34,837
Other Assets	13,242	14,489
	$ 6,643,386	$ 6,233,328
Liabilities		
Accounts Payable and Accrued Liabilities (Note 7)	$ 1,037,729	$ 1,002,316
Alberta Schools Alternative Procurement (Note 8)	658,620	573,054
Deferred Revenue (Note 9)	118,678	91,422
Debentures and Loans (Note 10)	67,087	80,449
Teachers' Pension Liability (Note 15(a))	643,015	559,673
	2,525,129	2,306,914
Net Assets		
Net Assets at Beginning of Year	$ 3,926,414	$ 4,071,212
Adjustment to Opening Net Assets	-	(61,176)
Net Operating Results	(4,692,499)	(4,763,477)
Net Financing Provided from General Revenues	4,884,342	4,679,855
Net Assets at End of Year	4,118,257	3,926,414
	$ 6,643,386	$ 6,233,328

Contractual Obligations and Contingent Liabilities are presented in Notes 11 and 12.

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Cash Flows

Year ended March 31, 2014

	2014	2013
	(in thousands)	
Operating Transactions		
Net Operating Results	$ (4,692,499)	$ (4,763,477)
Non-Cash Items included in Net Operating Results		
Amortization (Note 6)	311,872	304,842
Deferred Capital Contribution recognized as revenue	(12,997)	(6,434)
Unearned Revenue recognized as revenue	(70,999)	(193,008)
Provision for Pension Liability	83,343	57,208
Loss on Disposal of Inventory	4,133	-
Gain on Disposal of Tangible Capital Assets	(9,203)	(43,447)
	(4,386,350)	(4,644,316)
Decrease (Increase) in Accounts Receivable	(148)	56,593
Decrease (Increase) in Inventory	2,599	(469)
Increase in Prepaid Expenses	(1,533)	(3,093)
Decrease in Trust Assets	-	24,092
Decrease (Increase) in Other Assets	1,247	(4,476)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	35,413	(172,684)
Unearned Revenue received/receivable	88,055	124,022
Cash Applied to Operating Transactions	(4,260,717)	(4,620,331)
Capital Transactions		
Acquisition of Tangible Capital Assets	(497,204)	(289,204)
Proceeds on Disposal of Capital Assets	20,489	80,188
Cash Applied to Capital Transactions	(476,715)	(209,016)
Investing Transactions		
Decrease (Increase) in Portfolio Investments	(62,611)	2,371
Cash Applied to Investing Transactions	(62,611)	2,371
Financing Transactions		
Net Financing provided from General Revenues	4,884,342	4,679,855
Repayment of obligations under Alberta Schools Alternative Procurement	(9,719)	(8,834)
Contributions Restricted for Capital	23,197	156
Decrease in Debentures and Loans	(13,362)	(28,683)
Cash Provided by Financing Transactions	4,884,458	4,642,494
Increase in Cash and Cash Equivalents	84,415	(184,482)
Cash and Cash Equivalents at Beginning of Year	748,767	933,249
Cash and Cash Equivalents at End of Year	$ 833,182	$ 748,767

The accompanying notes and schedules are part of these consolidated financial statements.

Notes to the Consolidated Financial Statements

March 31, 2014

Note 1 Authority and Purpose

The Ministry of Education operates under the authority of the *Government Organization Act* and its regulations and has been designated responsibilities for various Acts.

The Ministry of Education's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The Ministry partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The Ministry of Education's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions and interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These consolidated financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity and Method of Consolidation

The reporting entity is the Ministry of Education for which the Minister of Education is accountable. The accounts of the Ministry of Education are fully consolidated with the Department of Education, the Alberta School Foundation Fund, and school jurisdictions (comprised of public, separate and francophone school boards and charter schools; see Schedule 6) on a line-by-line basis. Revenue and expense, capital, investing and financing transactions and related asset and liability accounts between the consolidated entities have been eliminated. The threshold for recognizing inter-entity transactions among Schools, Universities, Colleges and Hospitals (SUCH) sector entities and other government controlled entities is $1,000,000 for particular transaction types and balances. Transactions between school jurisdictions and other SUCH sector entities are subject to a $100,000 threshold for particular transaction types and balances.

The year end of school jurisdictions is August 31; transactions that occurred during the period September 1, 2013 to March 31, 2014 that significantly affect the consolidated accounts have been recorded. Adjustments are made for the following: funding grant rate increases, capital asset additions and accrued teacher payroll. The accounts of the school jurisdictions have been adjusted to conform to the accounting policies of the Ministry.

The Ministry's Annual Report for the year ended March 31, 2014 includes summary financial information for each school jurisdiction from their audited financial statements for the year ended August 31, 2013. Key changes in the school jurisdictions are noted below.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(a) Reporting Entity and Method of Consolidation (continued)

By Ministerial Order, signed by the Minister of Education on August 15, 2013, the Greater Southern Separate Catholic Francophone Education Region No. 4 and the Greater Southern Public Francophone Education Region No. 4 were dissolved and their lands transferred to the newly created The Southern Francophone Education Region No. 4.

By board resolution, Calgary Science School Society was renamed Connect Charter School Society effective January 1, 2014.

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. *Net Financing Provided from General Revenues* as presented in the Consolidated Statement of Financial Position is the difference between the cash receipts and the cash disbursements.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided is recorded as unearned revenue.

Government Transfers

Transfers from the Government of Canada and other governments are referred to as government transfers

Government transfers and the associated externally restricted investment income are recorded as deferred revenue if the terms for use of the transfer, or the terms along with the ministry's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the terms are met and, when applicable, the ministry complies with its communicated use of the transfer.

All other government transfers, without terms for the use of the transfer, are recorded as revenue when the ministry is eligible to receive the funds.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Revenues (continued)

Donations and Non-Government Grants

Donations and non-government grants are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government grants may be unrestricted or externally restricted for operating or capital purposes. Unrestricted donations and non-government grants are recorded as revenue in the year received or in the year the funds are committed. Externally restricted donations, non-government grants and realized gains and losses for the associated externally restricted investment income are recorded as deferred revenue if the terms for their use, or the terms along with the ministry's actions and communications as to the use, create a liability. These resources are recognized as the terms are met and, when applicable, the ministry complies with its communicated use.

Grants and Donations of or for Land

The ministry recognizes transfers and donations for the purchase of land as a liability when received, and as revenue when the ministry purchases the land. The ministry recognizes in-kind contributions of land as revenue at the fair value of the land. When the ministry cannot determine the fair value, it records such in-kind contributions at a nominal value of $1.

Investment Income

Investment income earned from restricted sources are deferred and recognized when the stipulations imposed have been met. Gains and losses on investments are not recognized in the Consolidated Statement of Operations until realized.

Expenses

Directly Incurred

Directly incurred expenses are those costs for which the Ministry has primary responsibility and accountability. In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- inventory consumed;
- pension costs, which comprise the cost of Ministry contributions for teachers of school jurisdictions and employer contributions; and
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pensions.

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Expenses (continued)

Incurred by Others

Services contributed by other entities in support of Ministry operations are not recognized and are disclosed in Schedule 5 and allocated to programs to show the full cost of services in Schedule 4.

Assets

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

Assets held for sale that are expected to be sold within one year are considered financial assets. They are valued at the lower of cost or expected net realizable value. Cost is determined on a first-in, first-out basis or weighted average cost.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized. Amortization is charged only if the asset is in use.

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization begins when the application is completed and ready for its intended use.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these assets less any nominal proceeds are recorded as grants in kind. Unrealized gains and losses on transfers to controlled entities are eliminated on consolidation.

Portfolio investments are recorded at cost. Gains and losses on investments are recognized when an investment is sold or when there is a permanent impairment in the value of an investment.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Where the Ministry has received contributions from another Ministry which have not been fully used in the period, this gives rise to a deferred contribution. Deferred contributions of this nature are included in unearned revenue.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

The net assets of the Alberta School Foundation Fund are restricted by Section 176 of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or refund municipalities for overpayments made to the Fund.

Canadian Public Sector Accounting Standards require a "net debt" presentation for the Consolidated Statement of Financial Position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The ministry operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these consolidated financial statements do not report a net debt indicator.

Endowments

Donations and government transfers that must be maintained in perpetuity are recognized as direct increases in endowment net assets when received or receivable. Realized gains and losses attributable to portfolio investments that also must be maintained in perpetuity are also recognized as direct increase in endowment net assets when received or receivable.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Public Private Partnerships (P3)

A public private partnership (P3) is a cooperative venture based on contractual obligations between one or more public/private/not for profit partners that meet clearly defined public needs for the provision of goods and services. The Ministry accounts for its P3 projects in accordance with the substance of underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Ministry or its funded entities are accounted for as follows:

- The capital asset value and the corresponding liabilities are recorded at the net present value (NPV) of the capital payments discounted using the Government of Alberta's borrowing rate for long term debt at the time of signing the P3 agreement;
- During construction, work in progress and the corresponding liability are recorded based on the estimated percentage complete; and
- Amortization on a straight-line basis over the estimated useful life commences when the asset is in service.

Foundations

Certain foundations have been established under various acts and some are licenced as charitable organizations for the purpose of raising funds for the benefit of school jurisdictions or educational programs. These foundations are separate entities and are not consolidated in the accounts of the Ministry or the school jurisdictions.

Payments Under Agreement

Expenses incurred and revenue earned in the provision of services under these agreements are recorded by the service providers and are not included in these consolidated financial statements. Amounts paid or payable and recovered under these agreements are disclosed in Note 14.

Measurement Uncertainty
(*in thousands*)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The accounts of the school jurisdictions are consolidated based on the results of their latest financial year end, August 31. Estimation of transactions for the period between August 31 and March 31 is subject to measurement uncertainty. While best estimates have been used for reporting items subject to measurement uncertainty, management considers that it is possible, based on existing knowledge, that changes in future conditions in the near term could require a material change in the recognized amounts. Near term is defined as a period of time not to exceed one year from the date of the financial statements.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Measurement Uncertainty (continued)

The teachers' pension provision of $83,343 (2013: $57,208); the teachers' pension liability of $643,015 (2013: $559,673) ; as well as the employee future benefits liability of $56,375 (2013: $36,433) recorded in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations.

The method for calculating Education Property Tax and timing of increases is subject to uncertainty.

(d) 2013 Alberta Flooding

The full recovery from the June 2013 flood in southern Alberta will take a number of years. The Province's flood recovery initiatives, through its Disaster Recovery Program (DRP), provides financial assistance to impacted individuals, small businesses, municipalities, and government departments for uninsurable loss and damage. The DRP is administered and funded by the Alberta Emergency Management Agency of the deparment of Municipal Affairs through the authority of the *Disaster Recovery Regulation*.

The Department of Municipal Affairs recognizes revenues from the federal government on an accrual basis based on recoveries through the Disaster Financial Assistance Arrangement (DFAA) with the Government of Canada. The Government of Canada approved the DFAA through its Order in Council on July 3, 2013.

The Department of Municipal Affairs recognizes DRP expenses on an accrual basis as they are certain to be incurred and recovered through the DFAA with the Government of Canada. These expenses are net of recoveries from insurance and other third parties. The Government of Alberta approved the DRP expenses through its Order in Council on June 25, 2013.

Also, the Province's flood recovery initiatives include non-disaster recovery programs (non-DRP) which are not eligible for funding under DFAA. Costs associated with non-disaster recovery programs are recognized as they are incurred. These costs are net of recoveries from insurance and other third parties.

(e) Future Accounting Changes

PS 3450 Financial Instruments

In June 2011 the Public Sector Accounting Board issued this accounting standard and in March 2014 the Public Sector Accounting Board extended the effective date to April 1, 2016. The ministry has not yet adopted this standard and has the option of adopting it in fiscal year 2016-17 or earlier. Adoption of this standard requires corresponding adoption of: PS 2601, Foreign Currency Translation; PS 1201, Financial Statement Presentation; and PS 3041, Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement, and disclosure of financial instruments, standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments. Management is currently assessing the impact of these standards on the financial statements

Notes to the Consolidated Financial Statements

March 31, 2014

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(e) Future Accounting Changes (continued)

PS 3260 Liability for Contaminated Sites

In June 2010 the Public Sector Accounting Board issued this accounting standard effective for fiscal years starting on or after April 1, 2014. Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. The entity would recognize a liability related to the remediation of such contaminated sites subject to certain recognition criteria. Management does not expect the implementation of this standard to have a significant impact on the financial statements in the next fiscal period.

Note 3 Cash and Cash Equivalents

(*in thousands*)

Cash and Cash Equivalents include deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term securities with a maximum term to maturity of three years. As at March 31, 2014, securities held by the Fund have an average effective yield of 1.20 per cent per annum (2013: 1.22 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

	2014	2013
Cash	$ 814,332	$ 649,880
Cash Equivalents[1]		
Government of Canada, directed and guaranteed	8,899	14,433
Provincial, directed and guaranteed	5,961	13,459
Municipal, directed and guaranteed	-	166
Corporate	1,138	10,168
Pooled investment funds	2,852	2,770
Other	-	57,891
	18,850	98,887
	$ 833,182	$ 748,767

(1) Cash equivalents include fixed-income securities that have terms to maturity of less than 90 days.

Note 4 Accounts Receivable

(in thousands)

	2014			2013
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable				
Government of Canada	$ 2,709	$ -	$ 2,709	$ -
Requisitions from Municipalities	729	-	729	346
Accounts of School Jurisdictions (1)	157,666	(8,326)	149,340	163,036
Other	15,968	(609)	15,359	4,607
	$ 177,072	$ (8,935)	$ 168,137	$ 167,989

(1) Includes $45,614 (2013: $65,589) from Alberta Finance for the principal portion of school board supported debentures.

Accounts Receivable are unsecured and non-interest bearing.

Note 5 Portfolio Investments

(in thousands)

	2014		2013	
	Book Value	Fair Value	Book Value	Fair Value
Interest bearing securities[1]				
Deposits and short-term securities	$ 133,328	$ 134,119	$ 62,167	$ 63,011
Bonds and mortgages[2]	31,024	32,259	38,782	39,029
	164,352	166,378	100,949	102,040
Equities				
Canadian public equities	10,446	14,184	18,435	20,355
Global developed public equities	13,987	18,213	6,790	6,971
	24,433	32,397	25,225	27,326
	$ 188,785	$ 198,775	$ 126,174	$ 129,366

(1) The amounts held as portfolio investments by Crown controlled SUCH sector organizations are consolidated line-by-line. Fixed income securities reported by school jurisdictions have an approximate effective market yield of 2.64 per cent per annum (2013: 2.95 per cent).

(2) Three school jurisdictions have invested in the Southern Alberta Wind Farm project for a total project cost of $6,400. The provincial government has contributed $3,200 towards the project. The investment will be repaid over 20 years including interest at 5.0 per cent per annum.

The following is the maturity structure based on principal amount:

	2014	2013
Under 1 Year	3%	0%
1 to 5 Years	82%	86%
6 to 10 Years	1%	3%
11 to 20 Years	11%	9%
Over 20 Years	3%	2%
	100%	100%

Notes to the Consolidated Financial Statements

March 31, 2014

Note 6 Tangible Capital Assets

(*in thousands*)

	2014					2013
	Land	Buildings and Construction in Progress(1)	Equipment and Vehicles(2)	Computer Hardware and Software	Total	Total
Estimated Useful Life		10-40 years	3-10 years	4-5 years		
Historical Cost						
Beginning of year	$ 92,862	$ 8,107,448	$ 673,351	$ 367,196	$ 9,240,857	$ 9,063,921
Additions	494	505,514	85,860	7,601	599,469	311,542
Disposals, including write-downs	(2,728)	(15,705)	(25,448)	(18,215)	(62,096)	(134,606)
	$ 90,628	$ 8,597,257	$ 733,763	$ 356,582	$ 9,778,230	$ 9,240,857
Accumulated Amortization						
Beginning of year		$ 3,364,320	$ 477,542	$ 264,655	$ 4,106,517	$ 3,899,541
Adjustment to accumulated amortization		6,981	-	-	6,981	-
Amortization expense		223,736	71,327	16,809	311,872	304,842
Effect of Disposals		(10,814)	(23,891)	(16,105)	(50,810)	(97,866)
		$ 3,584,224	$ 524,978	$ 265,359	$ 4,374,560	$ 4,106,517
Net Book Value at March 31, 2014	$ 90,628	$ 5,013,034	$ 208,785	$ 91,223	$ 5,403,670	
Net Book Value at March 31, 2013	$ 92,862	$ 4,743,128	$ 195,809	$ 102,541		$ 5,134,340

(1) Tangible capital assets include $491,394 (2013: $165,922) in construction in progress which will not be amortized until the buildings are completed and in use. The cost of buildings under capital lease is $171,668 (2013: $158,353) and accumulated amortization on those buildings is $29,771 (2013: $6,981).

(2) Includes $132,556 (2013: $122,034) in Net Book Value of Equipment and $76,229 (2013:$73,775) in Net Book Value of Vehicles.

Notes to the Consolidated Financial Statements

March 31, 2014

Note 7 Accounts Payable and Accrued Liabilities

(in thousands)

	2014	2013
Accounts Payable and Accrued Liabilities(1)	$ 285,195	$ 284,441
Capital Leases	148,744	151,601
Manpower Accruals(2)	547,088	529,513
Employee Future Benefits(3)	56,375	36,434
Asset Retirement Obligations(4)	327	327
	$ 1,037,729	$ 1,002,316

(1) Accounts payable includes $5,384 (2013: $15,337) relating to Alberta School Alternative Procurement directly financed by the Ministry.

(2) Includes $505,408 (2013: $493,000) in accrued payroll and vacation pay for school jurisdiction certificated and non-certificated staff and $7,048 (2013: $7,229) in accrued payroll and vacation pay for Department of Education staff.

(3) School jurisdiction employee future benefit plans consist of defined benefit and defined contribution plans for post-employment and post-retirement benefits, including health benefits, dental coverage, life insurance, and retiring allowances. Obligations are accrued and related costs expensed in accordance with the terms of various contracts of employment and collective agreements. The cost of employee future benefits is actuarially determined using the projected benefit method prorated on service and management's best estimate of salary escalation, retirement ages of employees, and expected health and dental care costs. The obligation is amortized over the average remaining service life of employees.

(4) There were no significant asset retirement obligations (AROs) outstanding. A total of 3 (2013: 16) school jurisdictions reported AROs for central office buildings and school sites; One ARO totaling $327 (2013: $327) was recorded as a liability by a school jurisdiction. The liability, in most cases, cannot be reasonably estimated and the dates of disposition or renovation are unknown.

Note 8 Alberta Schools Alternative Procurement Liabilities

(*in thousands*)

The Ministry has entered into contracts for the design, finance, build and maintenance of 40 schools.

The details of the 30 year contract for the 12 schools that are under construction are as follows:

Project	Contractor	Date contract entered into	Scheduled completion date	Date capital payments begin[1]
ASAP III	ABC Schools Partnership	September 13, 2012	June 30, 2014	July 10, 2014

The details of the 30 year contracts for the 28 operational schools are as follows:

Project	Contractor	Date contract entered into	Completion date	Date capital payments began[1]
ASAP I	BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010
ASAP II	B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012

(1) Capital payments begin/began on the date specified or upon completion of the project, whichever is later. The first payment is due ten days after the month end following the month of "total availability".

The calculation of the Capital liabilities under Alberta Schools Alternative Procurement are as follows:

	2014	2013
Liabilities, Beginning of Year	$ 573,054	$ 559,701
Additions to Liabilities during the Year	95,285	22,187
Principal Payments	(9,719)	(8,834)
Liabilities, End of Year	$ 658,620	$ 573,054

Note 9 Deferred Revenue

(in thousands)

	2014	2013
Unearned Revenue (a)	$ 35,225	$ 18,169
Unspent deferred capital contributions (b)	12,985	12,077
Spent deferred capital contributions (c)	70,468	61,176
	$ 118,678	$ 91,422

(a) Unearned revenue

	2014			2013
	Government of Alberta	Non-government	Total	Total
Balance, beginning of year	$ 1,703	$ 16,466	$ 18,169	$ 18,249
Received/Receivable during year	2,482	85,573	88,055	124,021
Restricted Realized Investment Income	-	-	-	-
Restricted Unrealized Investment Income	-	-	-	-
Less amounts recognized as revenue	(3,151)	(67,848)	(70,999)	(124,101)
Balance, end of year	$ 1,034	$ 34,191	$ 35,225	$ 18,169

(b) Unspent deferred capital contributions

	2014			2013
	Government of Alberta	Non-government	Total	Total
Balance, beginning of year	$ 2,875	$ 9,202	$ 12,077	$ 18,355
Received/Receivable during year	12,052	-	12,052	156
Restricted Realized Investment Income	-	-	-	-
Restricted Unrealized Investment Income	-	-	-	-
Transferred to Spent Deferred Capital Contributions	(5,117)	(6,027)	(11,144)	(6,434)
Balance, end of year	$ 9,810	$ 3,175	$ 12,985	$ 12,077

(c) Spent deferred capital contributions

	2014			2013
	Government of Alberta	Non-government	Total	Total
Balance, beginning of year	$ 14,564	$ 46,612	$ 61,176	$ 56,526
Transferrred from Unspent Deferred Capital Contributions	5,117	6,027	11,144	6,434
Less amounts recognized as revenue	(493)	(1,359)	(1,852)	(1,784)
Balance, end of year	$ 19,188	$ 51,280	$ 70,468	$ 61,176

Note 10 Debentures and Loans

(*in thousands*)

			2014	2013
	Maturity	Interest Rate	Carrying Value[1]	Carrying Value
Debentures[2]	2-24 years	6% - 15.75%	$ 45,614	$ 65,589
Loans	2-29 years	0.8% - 11.25%	21,473	14,860
			$ 67,087	$ 80,449

(1) Fair values of debentures and loans are not reported as no organized financial market for the instruments exists; it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

(2) Debentures are payable to the Alberta Capital Finance Authority. The debentures are fully supported by Alberta Finance (Note 4).

Principal payments in each of the next five years and thereafter are as follows:

2015	$ 17,022
2016	12,060
2017	9,983
2018	7,381
2019	4,791
Thereafter	15,850
	$ 67,087

Note 11 Contractual Obligations

(*in thousands*)

Contractual Obligations are obligations of the Ministry that will become liabilities in the future when the terms of the contracts or agreements are met.

	2014	2013
Obligations under operating leases, contracts, and programs	$ 423,308	$ 619,835
Obligations under capital leases and public private partnerships		
Operations and maintenance payments	362,698	366,097
Capital payments	882,777	903,221
	$ 1,668,783	$ 1,889,153

Note 11 Contractual Obligations (continued)
(*in thousands*)

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts, and Programs

	Total
2014-15	$ 188,461
2015-16	80,821
2016-17	44,916
2017-18	33,403
2018-19	11,704
Thereafter	64,003
	$ 423,308

Obligations under Capital Leases and Public Private Partnerships

Operations and Maintenance Payments

	Total
2014-15	$ 9,072
2015-16	10,256
2016-17	10,166
2017-18	10,169
2018-19	9,930
Thereafter	313,105
	$ 362,698

Capital Payments

	Total
2014-15	$ 56,186
2015-16	60,672
2016-17	55,981
2017-18	56,893
2018-19	54,438
Thereafter	1,112,441
	1,396,611
Less amount representing interest	(513,834)
Total NPV of Capital payments at scheduled completion date	$ 882,777

Note 12 Contingent Liabilities

(*in thousands*)

Contingent liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

Taxpayers may appeal to request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench. The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $270 (2013: $293). The method for determining the allowance is based on any outstanding current year refunds not yet processed at March 31, 2014 plus a five year average of prior year refunds at March 31, 2014. Previously, the current year refund allowance was based on one quarter of a five year average at December 31st and the prior year refunds were based on a five year average at December 31st.

The Ministry is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

The Ministry has been named in 151 (2013: 48) claims of which the outcome is not determinable. Of these claims, 26 (2013: 22) have specified amounts totaling $171,080 (2013: $104,590). The remaining122 (2013: 26) claims have no amounts specified. Included in the total claims,three claims totaling $94,350 (2013: two claims totaling $94,719) are covered in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Note 13 Trust Funds Under Administration

(*in thousands*)

The Ministry administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers or oversees them for the purpose of the trusts, they are not included in the Ministry's financial statements.

	2014	2013
Education Gifts and Bequests Fund	$ 193	$ 196

Assets held in trust by school jurisdictions are included with Cash and Cash Equivalents in the Statement of Financial Position.

Note 14 Payments Under Agreement

(*in thousands*)

The Ministry has entered into an agreement to deliver programs and services that are funded by the program sponsor in the table below. Costs under this agreement are incurred by the Ministry under authority in Section 25 of the Financial Administration Act. Accounts receivable includes $8,499 (2013: $nil) relating to these payments under agreement. Accounts payable and accrued liabilities include $567 (2013: $287) relating to these payments under agreement.

Amounts paid and payable under agreements with program sponsors are as follows:

	2014	2013
Capital Partnerships(1)	$ 9,227	$ -
Western and Northern Canadian Protocol French and English Math Resources(2)	-	617
	$ 9,227	$ 617

(1) Includes the Town of Beaumont, Municipality of Wood Buffalo, Northern Lakes College, and Gift Lake Metis Settlement.

(2) Includes the Federal Government and the Provinces and Territories of Alberta, British Columbia, Manitoba, Saskatchewan, Nunavut, Northwest Territories and Yukon.

Note 15 Pension Plans

(a) Teachers' Pension Plan

(*in millions or thousands*)

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the Department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

The plan's liability for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial funding valuation was as of August 31, 2013. The August 31, 2013 valuation was based on economic assumptions including a salary escalation rate of 3.75 per cent, price inflation of 2.75 per cent, and a discount rate of 6.25 per cent. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2014.

The actual return on plan assets was 14.0 per cent for the year ended August 31, 2013 (2012: 7.8 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

Note 15 Pension Plans (continued)

(a) Teachers' Pension Plan (continued)

(*in millions or thousands*)

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	**Teachers' Portion**	**2014**	**2013**
Actuarial Asset Value	$ 9,782	$ 4,891	$ 4,891	$ 3,919
Actuarial Liabilities	(10,308)	(5,162)	(5,146)	(4,833)
Unamortized Deferred (Gain) Loss	(388)	-	(388)	354
Teachers' Pension Liability	$ (914)	$ (271)	$ (643)	$ (560)

The March 31, 2014 extrapolation was based on economic assumptions including a salary escalation rate of 3.5 per cent and price inflation of 2.25 per cent. The discount rate used for liabilities was 6.8 per cent.

The assumptions used in the valuation and extrapolation are based on Ministry management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Consolidated Statement of Operations, contributions by the Ministry towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in Instruction – ECS to Grade 12.

	(in thousands)	
	2014	**2013**
Current Service Contribution	$ 363,110	$ 315,233
Pension Valuation Adjustment	83,343	57,208
Total Teachers' Pension Expense	$ 446,453	$ 372,441

The valuation adjustment is calculated based on the estimated changes in the value of the plan's assets and liabilities and the amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2014 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2013.

Note 15 Pension Plans (continued)

(b) Other Pension Plans

(In thousands)

The Ministry participates in these multi-employer pension plans: the Management Employees Pension Plan, the Public Service Pension Plan and the Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $9,741 for the year ended March 31, 2014 (2013: $9,382). At December 31, 2013 the Local Authorities Pension Plan reported a deficit of $4,861,516 (2012: deficiency of $4,977,303).

At December 31, 2013, the Management Employees Pension Plan reported a surplus of $50,457 (2012: deficiency of $303,423) and the Public Service Pension Plan reported a deficit of $1,254,678 (2012: deficiency of $1,645,141). At December 31, 2013, the Supplementary Retirement Plan for Public Service Managers had a deficit of $12,384 (2012: deficiency of $51,870).

The Ministry also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2014, the Bargaining Unit Plan reported an actuarial surplus of $75,200 (2013: surplus of $51,717) and the Management, Opted Out and Excluded Plan an actuarial surplus of $24,055 (2013: surplus $18,327). The expense for these two plans is limited to the employer's annual contributions for the year.

The school jurisdictions participate in a multi-employer pension plan, the Local Authorities Pension Plan. The expense recorded in these financial statements equals the annual contributions of $97,761 (2013: $86,850).

Note 16 Restatement of Comparative Figures

Certain 2013 figures have been reclassified to conform to the 2014 presentation.

Note 17 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 1

Consolidated Revenues

	2014	2013
	(in thousands)	
Education Property Taxes	$ 2,059,060	$ 1,986,944
Internal Government Transfers		
Alberta Finance - Debentures	6,013	8,682
Other Government of Alberta	31,011	27,769
	37,024	36,451
Transfers from Government of Canada		
French Language Program	7,154	11,000
First Nation Education	96,307	91,868
	103,461	102,868
Premiums, Fees and Licences		
Instruction Resource Fees	149,379	172,560
Transportation Fees	31,147	-
Other Fees	3,846	4,368
	184,372	176,928
Fundraising, Gifts, and Donations	99,793	92,088
Investment Income	15,782	15,687
Sales of Learning Resources	2,317	2,896
Other Revenue		
Other Authorities	439	494
Rental of Facilities	20,433	25,083
Refund of Expenditures	19,227	779
Other (1)	135,036	158,389
	175,135	184,745
Total Revenues	$ 2,676,944	$ 2,598,607

(1) Other revenue includes gain on disposal of tangible capital assets of $9.2 million (2012: $43.4 million).

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 2

Consolidated Expenses – Directly Incurred Detailed by Object

	2014	2013
	(in thousands)	
Salaries, Wages and Employee Benefits	$ 5,390,686	$ 5,365,944
Supplies and Services	1,349,211	1,353,542
Grants	256,275	271,212
Financial Transactions and Other	61,399	66,544
Amortization of Tangible Capital Assets (Note 6)	311,872	304,842
Total Expenses	$ 7,369,443	$ 7,362,084

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 3

Budget Reconciliation

	2013-14 Government Estimates		Budget Of Entities Excluded From Fiscal (2)	Adjustments To Conform To Accounting Policy (3)	Consolidation Adjustments	Constructed Budget
	Operational (1)	Capital (1)				
	(in thousands)					
Revenues						
Education Property Taxes	$ 1,835,000	$ -	$ -	$ -	$ -	$ 1,835,000
Internal Government Transfers						
Alberta Education - Grants	-	-	6,024,137	232,098	(6,256,235)	-
Alberta Finance - Debentures	-	-	6,221	-	-	6,221
Other	-	-	1,000	-	-	1,000
	-	-	6,031,358	232,098	(6,256,235)	7,221
Transfers from Government of Canada						
French Language Program	11,000	-	-	-	-	11,000
First Nation Education	-	-	92,543	-	-	92,543
	11,000	-	92,543	-	-	103,543
Premiums, Fees and Licences	3,729	-	168,858	-	-	172,587
Fundraising, Gifts, and Donations						
Gifts and Donations	-	-	27,853	-	-	27,853
Fundraising	-	-	60,789	-	-	60,789
	-	-	88,642	-	-	88,642
Investment Income	300	-	9,738	-	-	10,038
Sales of Learning Resources	13,000	-	-	-	-	13,000
Other Revenue						
Other Authorities	-	-	6,831	-	(6,831)	-
Other	1,500	6,717	315,952	-	(195,646)	128,523
	1,500	6,717	322,783	-	(202,477)	128,523
Total Revenues	$ 1,864,529	$ 6,717	$ 6,713,922	$ 232,098	$ (6,458,712)	$ 2,358,554
Expenses						
Operating Support for Public and Separate Schools	$ 6,130,319	$ -	$ -	$ (274,628)	$ (5,855,691)	$ -
School Facilities	300	-	-	563,271	(563,571)	-
Basic Education Programs	85,020	-	-	-	(39,450)	45,570
Accredited Private Schools and Early Child Service Operators	206,281	-	-	-		206,281
Total Basic Education Support	6,421,920	-	-	288,643	(6,458,712)	251,851
Less Property Tax Support to Opted-Out Separate School Boards	(223,000)	-	-	223,000		-
Total Government Support to Basic Education	6,198,920	-	-	511,643	(6,458,712)	251,851
Ministry Support Services	24,739	-	-	(24,739)	-	-
Instruction- ECS to Grade 12	-	-	5,279,981	36,683	-	5,316,664
Operations and Maintenance	-	-	836,538	300	(6,221)	830,617
Student Transportation	-	-	327,037	-	-	327,037
Governance and System Administration	-	-	236,185	24,739	-	260,924
Program Support Services	-	-	98,813	51,628	-	150,441
Alberta Flooding	-	-	-	-	-	-
Debt Servicing	3,330	26,969	-	-	6,221	36,520
Total Expenses	$ 6,226,989	$ 26,969	$ 6,778,555	$ 600,254	$ (6,458,712)	$ 7,174,054
Net Operating Results	$ (4,362,460)	$ (20,252)	$ (64,633)	$ (368,156)	$ -	$ (4,815,500)

(1) Ministry's estimate as per the 2013-14 Government Estimates.

(2) Budgets of school jurisdictions are not included in the Fiscal Plan but have been approved by their respective board of trustees.

(3) Adjustments to revenues and expenses from budgeting methodology to accounting policy for items such as deferred capital contributions, pension expense, and reclassification due to different reporting structures.

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 4

Consolidated Allocated Costs

	2014 Actual					2013 Actual
		Expenses - Incurred by Others				
Program	Expenses [1]	Accommodation Costs [2]	Legal Services [3]	Other Costs [4]	Total Expenses	Total Expenses
			(in thousands)			
Instruction - ECS to Grade 12	$ 5,402,667	$ -	$ -	$ -	$ 5,402,667	$ 5,400,750
Operations and Maintenance	882,252	-	-	-	882,252	886,070
Student Transportation	323,464	-	-	-	323,464	324,571
Governance and System Administration	274,856	5,037	550	6,513	286,956	287,455
Program Support Services	161,386	12,491	-	-	173,877	173,858
Basic Education Programs	55,319	2,238	-	-	57,557	53,023
Accredited Private Schools	222,285	-	-	-	222,285	209,165
Debt Servicing Costs	45,154	-	-	-	45,154	53,807
Southern Alberta Flood Costs	2,060	-	-	-	2,060	-
	$ 7,369,443	$ 19,766	$ 550	$ 6,513	$ 7,396,272	$ 7,388,699

(1) Expenses – Directly Incurred per the Consolidated Statement of Operations.

(2) Costs allocated to the Ministry by square footage and distributed based on the number of employees supporting each program.

(3) Legal Services expense is allocated by the number of hours utilized by each program.

(4) Other Costs includes the services the Ministry receives under contracts managed by Service Alberta .

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 5

Consolidated Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded in the Consolidated Statement of Operations and the Consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The Ministry receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	2014	2013
	(in thousands)	
Revenues		
Debenture Interest	$ 6,221	$ 8,695
Grants	22,823	15,218
Sales and Other	7,742	11,486
	$ 36,786	$ 35,399
Expenses		
Grants	$ 528	$ 1,510
Services, Contracts, Supplies and Other	24,092	28,865
Interest	8,805	10,500
	$ 33,425	$ 40,875
Receivable From	$ 46,176	$ 67,353
Payable to	$ 12,684	$ 5,653
Contractual Obligations	$ 300	$ 300
Debt to Related Parties	$ 65,984	$ 81,950

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 5 (continued)

Consolidated Related Party Transactions

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements and are disclosed in Schedule 4.

	2014	2013
	(in thousands)	
Expenses - Incurred by Others		
Accommodation	$ 19,767	$ 19,611
Legal Services	550	377
Other	6,513	6,627
	$ 26,830	$ 26,615

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 6

Entities Included in Consolidated Financial Statements of the Ministry of Education

Department of Education
Alberta School Foundation Fund
Public, Separate and Francophone School Jurisdictions and Charter Schools:

- Almadina School Society
- Aspen View Public School Division No. 78
- Aurora School Ltd.
- Battle River Regional Division No. 31
- Black Gold Regional Division No. 18
- Boyle Street Education Centre
- Buffalo Trail Public Schools Regional Division No. 28
- Calgary Arts Academy Society
- Calgary Girls' School Society
- Calgary Roman Catholic Separate School District No. 1
- Calgary School District No. 19
- Connect Charter School Society (By board resolution, Calgary Science School Society was renamed Connect Charter School Society effective January 1, 2014.)
- Canadian Rockies Regional Division No. 12
- CAPE - Centre for Academic and Personal Excellence Institute
- Chinook's Edge School Division No. 73
- Christ the Redeemer Catholic Separate Regional Division No. 3
- Clearview School Division No. 71
- East Central Alberta Catholic Separate Schools Regional Division No. 16
- East Central Francophone Education Region No. 3
- Edmonton Catholic Separate School District No. 7
- Edmonton School District No. 7
- Elk Island Catholic Separate Regional Division No. 41
- Elk Island Public Schools Regional Division No. 14
- Evergreen Catholic Separate Regional Division No. 2
- Foothills School Division No. 38
- Fort McMurray Public School District No. 2833
- Fort McMurray Roman Catholic Separate School District No. 32
- Fort Vermilion School Division No. 52
- Foundations for the Future Charter Academy Charter School Society
- Golden Hills School Division No. 75
- Grande Prairie Roman Catholic Separate School District No. 28
- Grande Prairie School District No. 2357
- Grande Yellowhead Public School Division No. 77
- Grasslands Regional Division No. 6
- Greater North Central Francophone Education Region No. 2
- Greater Southern Public Francophone Education Region No. 4 (Dissolved August 15, 2013)
- Greater Southern Separate Catholic Francophone Education Region No. 4 (Dissolved August 15, 2013)

Schedule to the Consolidated Financial Statements

Year ended March 31, 2014

Schedule 6 (continued)

Entities Included in Consolidated Financial Statements of the Ministry of Education

Public, Separate and Francophone School Jurisdictions and Charter Schools (continued):

Greater St. Albert Roman Catholic Separate School District No. 734
High Prairie School Division No. 48
Holy Family Catholic Regional Division No. 37
Holy Spirit Roman Catholic Separate Regional Division No. 4
Horizon School Division No. 67
Lakeland Roman Catholic Separate School District No. 150
Lethbridge School District No. 51
Living Waters Catholic Regional Division No. 42
Livingstone Range School Division No. 68
Medicine Hat Catholic Separate Regional Division No. 20
Medicine Hat School District No. 76
Mother Earth's Children's Charter School Society
New Horizons Charter School Society
Northern Gateway Regional Division No. 10
Northern Lights School Division No. 69
Northland School Division No. 61
Northwest Francophone Education Region No. 1
Palliser Regional Division No. 26
Parkland School Division No. 70
Peace River School Division No. 10
Peace Wapiti School Division No. 76
Pembina Hills Regional Division No. 7 (including Alberta Distance Learning Centre)
Prairie Land Regional Division No. 25
Prairie Rose School Division No. 8
Red Deer Catholic Regional Division No. 39
Red Deer Public School District No. 104
Rocky View School Division No. 41
St. Albert Public School District No. 5565
St. Paul Education Regional Division No. 1
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38
Sturgeon School Division No. 24
Suzuki Charter School Society
The Southern Francophone Education No. 4 (Established August 15, 2013)
Valhalla School Foundation
Westmount Charter School Society
Westwind School Division No. 74
Wetaskiwin Regional Division No. 11
Wild Rose School Division No. 66
Wolf Creek School Division No. 72

Department of Education

FINANCIAL STATEMENTS

Financial Statements
March 31, 2014

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

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Schedule 7	Salary and Benefits Disclosure
Schedule 8	Related Party Transactions
Schedule 9	Allocated Costs

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Department of Education, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at March 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, FCA]

Auditor General

June 2, 2014

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2014

	2014		2013
	Constructed Budget (Schedule 4)	Actual	Actual
		(in thousands)	
Revenues (Schedule 1)			
Government Transfers			
Federal French Language Program	$ 11,000	$ 7,154	$ 11,000
Premiums, Fees and Licences	3,729	3,845	4,368
Other Revenue			
Sales of Learning Resources	13,000	15,642	22,822
Other Revenue	1,500	2,946	5,200
Capital Revenue	6,717	4,620	-
	35,946	34,207	43,390
Expenses - Directly Incurred (Note 2(b) and Schedule 8)			
Program (Schedules 3 and 5)			
Ministry Support Services	23,919	23,114	25,305
Operating Support for Public and Separate Schools	3,713,997	3,766,459	3,747,899
School Facilities	563,871	498,191	306,531
Basic Education Programs	82,940	81,579	88,197
Accredited Private Schools and Early Childhood Service Operators	206,281	222,285	209,165
Debt Servicing School Facilities	26,969	26,969	25,941
Amortization of Tangible Capital Assets (Note 4)	2,900	4,436	3,801
Pensions (Note 11(a))	389,583	446,453	372,441
2013 Alberta Flooding (Note 2(c))	-	12,989	-
	5,010,460	5,082,475	4,779,280
Net Operating Results	$ (4,974,514)	$ (5,048,268)	$ (4,735,890)

The accompanying notes and schedules are part of these financial statements.

Statement of Financial Position

As at March 31, 2014

	2014	2013
	(in thousands)	
Assets		
Cash and Cash Equivalents	$ 81	$ 76
Accounts Receivable (Note 3)	18,686	5,001
Inventory	-	6,732
Prepaid Expenses	2,027	1,175
Tangible Capital Assets (Note 4)	19,125	18,032
	$ 39,919	$ 31,016
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	$ 49,859	$ 45,936
Alberta Schools Alternative Procurement (Note 6)	658,620	573,054
Teachers' Pension Liability (Note 11(a))	643,015	559,672
	1,351,494	1,178,662
Net Liabilities		
Net Liabilities at Beginning of Year	(1,147,646)	(1,091,611)
Net Operating Results	(5,048,268)	(4,735,890)
Net Financing Provided from General Revenues	4,884,339	4,679,855
Net Liabilities at End of Year	(1,311,575)	(1,147,646)
	$ 39,919	$ 31,016

Contractual Obligations and Contingent Liabilities are presented in Notes 7 and 8.

The accompanying notes and schedules are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2014

	2014	2013
	(in thousands)	
Operating Transactions		
Net Operating Results	$ (5,048,268)	$ (4,735,890)
Non-Cash Items Included in Net Operating Results		
Alberta Schools Alternative Procurement (Note 6)	95,285	22,187
Amortization of Tangible Capital Assets (Note 4)	4,436	3,801
Loss on Disposal of Tangible Capital Assets	162	-
Transfer (Decrease) of Tangible Capital Assets	31	-
Loss on Disposal of Inventory	4,133	-
Provision for Teacher's Pension	83,343	57,208
	(4,860,878)	(4,652,694)
(Increase) Decrease in Accounts Receivable	(13,685)	2,930
Decrease (Increase) in Inventory	2,599	(469)
(Increase) in Prepaid Expenses	(852)	(1,022)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	3,923	(13,544)
Cash Applied to Operating Transactions	(4,868,893)	(4,664,799)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 4)	(5,722)	(6,200)
Cash Applied to Capital Transactions	(5,722)	(6,200)
Financing Transactions		
Repayment of Obligations under Alberta Schools Alternative Procurement (Note 6)	(9,719)	(8,834)
Net Financing Provided from General Revenues	4,884,339	4,679,855
Cash Provided by Financing Transactions	4,874,620	4,671,021
Increase in Cash and Cash Equivalents	5	22
Cash and Cash Equivalents at Beginning of Year	76	54
Cash and Cash Equivalents at End of Year	$ 81	$ 76

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

Year ended March 31, 2014

Note 1 Authority and Purpose

The Department of Education operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Department of Education's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The Department partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The Department of Education's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions and interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The reporting entity is the Department of Education, which is part of the Ministry of Education and for which the Minister of Education is accountable. Other entities reporting to the Minister are the public, separate, and francophone school jurisdictions, charter schools and the Alberta School Foundation Fund. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing provided from (for) the Fund is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as deferred revenue.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Government transfers

Transfers from the Government of Alberta, federal and other governments are referred to as government transfers.

Government transfers are recorded as deferred revenue if the terms of the transfer, or the stipulations together with the department's actions and communications as to the use of transfers create a liability.

All other government transfers, without terms for the use of the transfer, are recorded as revenue when the department is eligible to receive the funds.

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual Credit or Recovery amounts exceed budget, the Department may, with the approval of the Treasury Board Committee, use the excess to fund additional expenses of the program. Schedule 2 discloses information on the Department's credit or recovery initiatives.

Expenses

Directly Incurred

Directly Incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:
- amortization of tangible capital assets,
- inventory consumed,
- pension costs, which are the cost of Department contributions for teachers of school jurisdictions and employer contributions for current service employees during the year, and
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees, indemnities and teachers' pensions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Incurred by Others

Services contributed by other entities in support of the Department operations are not recognized and are disclosed in Schedule 8 and allocated to programs in Schedule 9.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a weighted average basis.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization begins when the application is completed and ready for its intended use.

Contributed tangible capital assets are recorded at their fair value at the time of contribution.

Amortization is only charged if the tangible capital asset is in use.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the net book value of these physical assets less any nominal proceeds are recorded as grants in kind.

Notes to the Financial Statements

Year ended March 31, 2014

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Public Private Partnership (P3)

A public private partnership (P3) is defined as a cooperative venture based on contractual obligations between one or more public/private/not-for-profit partners that meet clearly defined public needs for the provision of goods and services.

The Department accounts for P3 projects in accordance with the substance of underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Department or its funded entities are accounted for as follows:

- The capital grant expense and the corresponding liabilities are recorded at the net present (NPV) value of the capital payments discounted using the Government of Alberta's borrowing rate for long term debt at the time of signing the P3 agreement, and
- During construction, the capital grant expense and the corresponding liability are recorded based on the estimated percentage complete.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of Cash and Cash Equivalents, Accounts Receivable, Loans and Advances, and Accounts Payable and Accrued Liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of loans are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

Net Assets/Net Liabilities

Net Assets/Net Liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Canadian Public Sector Accounting Standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The department operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Payments Under Agreement

Expenses incurred and revenue earned in the provision of services under these agreements are recorded by the service providers and are not included in these financial statements. Amounts paid and recovered under these agreements are disclosed in Note 10.

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension provision recorded as $83,343 (2013: $57,208) and the teachers' pension liability of $643,015 (2013: $559,672) recorded in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 11 discloses further information on the Teachers' Pension Plan.

(c) 2013 Alberta Flooding

The full recovery from the June 2013 flood in southern Alberta will take a number of years. The Province's flood recovery initiatives, through its Disaster Recovery Program (DRP), provides financial assistance to impacted individuals, small businesses, municipalities, and government departments for uninsurable loss and damage. The DRP is administered and funded by the Alberta Emergency Management Agency of the Department of Municipal Affairs through the authority of the Disaster Recovery Regulation.

The Department of Municipal Affairs recognizes revenues from the federal government on an accrual basis based on recoveries through the Disaster Financial Assistance Arrangement (DFAA) with the Government of Canada. The Government of Canada approved the DFAA through its Order in Council on July 3, 2013.

The Department of Municipal Affairs recognizes DRP expenses on an accrual basis when the Government of Alberta issued its Order in Council on June 25, 2013. These expenses are net of recoveries from insurance and other third parties.

Also, the Province's flood recovery initiatives include non-disaster recovery programs (non-DRP).Costs associated with non-disaster recovery programs are recognized as they are incurred. These costs are net of recoveries from insurance and other third parties.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(d) Future Accounting Changes

Liability for Contaminated Sites

In June 2010 the Public Sector Accounting Board issued this accounting standard effective for fiscal years starting on or after April 1, 2014. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. The department would recognize a liability related to the remediation of such contaminated site subject to certain recognition criteria. Management does not expect the implementation of this standard to have a significant impact on the financial statements.

Note 3 Accounts Receivable

(in thousands)

Accounts receivable are unsecured and non-interest bearing.

	2014			2013
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 2,709	$ -	$ 2,709	$ -
School Jurisdictions	1,884	-	1,884	2,762
3rd Party Capital Partnerships				
Credit or Recovery	4,230	-	4,230	-
Payments Under Agreement	8,499	-	8,499	-
Other	1,479	115	1,364	2,239
	$ 18,801	$ 115	$ 18,686	$ 5,001

Notes to the Financial Statements

Year ended March 31, 2014

Note 4 Tangible Capital Assets

(in thousands)

	Equipment[1]	Computer Hardware and Software	2014 Total	2013 Total
Estimated Useful Life	**3-10 years**	**5 years**		
Historical Cost				
Beginning of Year	$ 5,511	$ 38,284	$ 43,795	$ 37,595
Additions	-	5,722	5,722	6,200
Disposals, Including Write-downs	(6)	(3,467)	(3,473)	-
	$ 5,505	$ 40,539	$ 46,044	$ 43,795
Accumulated Amortization				
Beginning of Year	$ 3,430	$ 22,333	$ 25,763	$ 21,962
Amortization Expense	419	4,017	4,436	3,801
Effect of Disposals	(1)	(3,279)	(3,280)	-
	$ 3,848	$ 23,071	$ 26,919	$ 25,763
Net Book Value at March 31, 2014	$ 1,657	$ 17,468	$ 19,125	
Net Book Value at March 31, 2013	$ 2,081	$ 15,951		$ 18,032

(1) Equipment includes vehicles, heavy equipment, office equipment and furniture, and other equipment.

Note 5 Accounts Payable and Accrued Liabilities

(in thousands)

	2014	2013
Accounts Payable[1]	$ 9,861	$ 19,281
Accrued Liabilities		
Vacation	7,048	7,147
Grants to School Jurisdictions	21,340	12,518
Grants - Others	6,167	496
Manpower	1,654	83
Supplies and Services	3,088	1,481
Other	207	405
Deferred Revenue	494	4,525
	$ 49,859	$ 45,936

(1) Accounts payable includes $5,384 (2013: $15,337) relating to Alberta School Alternative Procurement directly financed by the Department.

Note 6 Alberta Schools Alternative Procurement Liabilities

(in thousands)

The Department has entered into contracts for the design, finance, build and maintenance of 40 schools as public private partnerships.

The details of the 30 year contract for the 12 schools that are under construction are as follows:

Project	Contractor	Date contract entered into	Scheduled completion date	Date capital payments begin(1)
ASAP III	ABC Schools Partnership	September 13, 2012	June 30, 2014	July 10, 2014

The details of the 30 year contracts for the 28 operational schools are as follows:

Project	Contractor	Date contract entered into	Completion date	Date capital payments began(1)
ASAP I	BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010
ASAP II	B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012

(1) Capital payments begin/began on the date specified or upon completion of the project, whichever is later. The first payment is due ten days after the month end following the month of "total availability".

The calculation of the capital liabilities under Alberta Schools Alternative Procurement is as follows:

	2014	2013
Liabilities, Beginning of Year	$ 573,054	$ 559,701
Additions to Liabilities during the Year	95,285	22,187
Principal Payments	(9,719)	(8,834)
Liabilities, End of Year	$ 658,620	$ 573,054

Note 7 Contractual Obligations

(in thousands)

Contractual Obligations are obligations of the Department to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2014	2013
Obligations under operating leases, contracts, and programs	$ 241,085	$ 531,032
Obligations under capital leases and public private partnerships		
Operations and maintenance payments	362,698	366,097
Capital payments	668,233	677,952
	$ 1,272,016	$ 1,575,081

Estimated payment requirements for each of the next five years and thereafter are as follows:

Obligations Under Operating Leases, Contracts, and Programs

	Total
2014-15	$ 227,215
2015-16	5,452
2016-17	1,676
2017-18	499
2018-19	446
Thereafter	5,797
	$ 241,085

Obligations under Capital Leases and Public Private Partnerships

Operations and Maintenance Payments

	Total
2014-15	$ 9,072
2015-16	10,256
2016-17	10,166
2017-18	10,169
2018-19	9,930
Thereafter	313,105
	$ 362,698

Note 7 **Contractual Obligations (continued)**
(*in thousands*)

Capital Payments

	Total
2014-15	$ 41,780
2015-16	43,478
2016-17	43,478
2017-18	43,478
2018-19	43,478
Thereafter	966,375
	1,182,067
Less amount representing interest	(513,834)
Total NPV of Capital payments at scheduled completion date	$ 668,233

The net present value of capital obligations has been included as a liability in Accounts Payable and Accrued Liabilities and Alberta Schools Alternative Procurement Liabilities as appropriate.

Note 8 **Contingent Liabilities**
(*in thousands*)

The department is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities.

Accruals have been made in specific instances where it is likely that losses will be incurred based on a reasonable estimate.

The Department has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

The Department has been named in four (2013: four) claims of which two whose outcome is not determinable and two claims whose outcome is likely. Of these claims, three (2013: two) have specified amounts totaling $94,700 (2013: $94,719). The remaining one (2013: two) claim has no amount specified. Included in the total claims, three claims totaling $94,350 (2013: two claims totaling $94,719) are covered in whole or in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Note 9 Trust Funds Under Administration

(*in thousands*)

The Department sponsors or administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Department's financial statements.

At March 31, 2014 trust funds under sponsorship or administration were as follows:

	2014	2013
Education Gifts and Bequests Fund	$ 193	$ 196

Note 10 Payments Under Agreement

(*in thousands*)

The Department has entered into agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under these agreements are incurred by the Department under authority in Section 25 of the Financial Administration Act. Accounts receivable includes $8,499 (2013: $nil) relating to these payments under agreement. Accounts payable and accrued liabilities include $567 (2013: $287) relating to these payments under agreement.

Amounts paid and payable under agreements with program sponsor are as follows:

	2014	2013
Capital Partnerships[(1)]	$ 9,227	$ -
Western and Northern Canadian Protocol French and English Math Resources[(2)]	-	617
	$ 9,227	$ 617

(1) Includes the Town of Beaumont, Municipality of Wood Buffalo, Northern Lakes College, and Gift Lake Metis Settlement.

(2) Includes the Federal Government and the Provinces and Territories of Alberta, British Columbia, Manitoba, Saskatchewan, Nunavut, Northwest Territories and Yukon.

Note 11 Pensions

(a) Teachers' Pension

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the Department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

The plan's liability for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial funding valuation was as of August 31, 2013. The August 31, 2013 valuation was based on economic assumptions including a salary escalation rate of 3.75 per cent, price inflation of 2.75 per cent, and a discount rate of 6.25 per cent. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2014.

The actual return on plan assets was 14.0 per cent for the year ended August 31, 2013 (2012: 7.8 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2014	2013
Actuarial Asset Value	$ 9,782	$ 4,891	$ 4,891	$ 3,919
Actuarial Liabilities	(10,308)	(5,162)	(5,146)	(4,833)
Unamortized Deferred (Gain) Loss	(388)	-	(388)	354
Teachers' Pension Liability	$ (914)	$ (271)	$ (643)	$ (560)

The March 31, 2014 extrapolation was based on economic assumptions including a salary escalation rate of 3.5 per cent and price inflation of 2.25 per cent. The discount rate used for liabilities was 6.8 per cent.

The assumptions used in the valuation and extrapolation are based on Department management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

Note 11 Pensions (continued)

(a) Teachers' Pension (continued)

In the Statement of Operations, contributions by the Department towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in pension expenses.

	(in thousands)	
	2014	**2013**
Current Service Contribution	$ 363,110	$ 315,233
Pension Valuation Adjustment	83,343	57,208
Total Teachers' Pension Expense	$ 446,453	$ 372,441

The valuation adjustment is calculated based on the estimated changes in the value of the plan's assets and liabilities and the amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2014 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2013.

(b) Other Pension Plans
(*in thousands*)

The Department participates in multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $9,741 for the year ended March 31, 2014 (2013: $9,382). Departments are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2013, the Management Employees Pension Plan reported a surplus of $50,457 (2012: deficiency $303,423), the Public Service Pension Plan reported a deficiency of $1,254,678 (2012: deficiency $1,645,141) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $12,384 (2012: deficiency $51,870).

The Department also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2014, the Bargaining Unit Plan reported an actuarial surplus of $75,200 (2013: surplus $51,717) and the Management, Opted Out and Excluded Plan an actuarial surplus of $24,055 (2013: surplus $18,327). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 12 Restatement of Comparative Figures

Certain 2013 figures have been reclassified to conform to the 2014 presentation.

Note 13 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 1

Revenues
Year Ended March 31, 2014

	2014		2013
	Constructed Budget	Actual	Actual
		(in thousands)	
Government Transfers			
Federal French Language Program	$ 11,000	$ 7,154	$ 11,000
Premiums, Fees and Licences			
High School Transcripts	1,400	1,633	1,980
Teacher Certificate Fees	775	858	860
Diploma Exam Rewrite Fees	1,550	1,347	1,522
Miscellaneous Fees	4	7	6
	3,729	3,845	4,368
Other Revenue			
Sales of Learning Resources	13,000	15,642	22,822
Refunds of Expenditure	1,500	2,924	5,177
Miscellaneous	-	22	23
Capital Revenue	6,717	4,620	-
	21,217	23,208	28,022
Total Revenues	$ 35,946	$ 34,207	$ 43,390

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 2

Credit or Recovery
Year Ended March 31, 2014

	Authorized(1)	Actual Revenue Recognized	Deferred Revenue	Actual Cash/ Donation Received/ Receivable	(Shortfall)/ Excess(2)
			(in thousands)		
Ministry Support Services					
Information & Program Services(3)	$ 1,400	$ 1,633	$ 294	$ 1,927	$ 527
Operating Support for Public and Separate Schools					
Education System Support(4)	2,325	2,206	40	2,246	(79)
School Facilities					
School Facilities Infrastructure(5)	6,717	4,620	160	4,780	(1,937)
Basic Education Programs					
Learning Resources Centre(6)	15,000	15,642	-	15,642	642
Federal French Language Program	11,000	7,154	-	7,154	(3,846)
	$ 36,442	$ 31,255	$ 494	$ 31,749	$ (4,693)

The revenue for each credit or recovery initiative is included in the Statement of Operations.

(1) Ministry of Treasury Board and Finance approved a $2 million increase in financial transactions for the Learning Resources Centre due to higher than expected volume in sales of learning resources.

(2) Shortfall is deducted from the current year's authorized spending, as disclosed in Schedule 5 to the financial statements.

(3) The Information and Program Services revenues are fees collected for the delivery of high school transcripts and copyrights.

(4) Education System Support includes fees collected from students writing diploma examinations for a second or subsequent time, fees collected from students seeking to have their diploma examinations rescored, and fees related to licensing agreements. Revenues also include fees collected for teacher certification and development.

(5) School Facilities Infrastructure revenue is collected from third party partners for the construction costs of additional school space.

(6) The Learning Resources Centre generates revenue from the sale and distribution of learning and teaching resources that have been purchased directly from publishers/suppliers or developed and produced by the Department of Education.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 3

Expenses – Directly Incurred Detailed by Object
Year Ended March 31, 2014

	2014		2013
	Constructed Budget	Actual	Actual
		(in thousands)	
Salaries, Wages and Employee Benefits	$ 66,892	$ 71,404	$ 70,323
Supplies and Services	77,223	71,904	77,290
Grants	4,796,343	4,820,098	4,543,757
Provision for Teacher's Pension	36,683	83,343	57,208
Financial Transactions and Other	30,419	31,290	26,901
Amortization of Tangible Capital Assets	2,900	4,436	3,801
	$ 5,010,460	$ 5,082,475	$ 4,779,280

Severance payment amounting to $nil (2013: $479) for an eligible executive management position is included in supplies and services.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 4

Budget Reconciliation
Year Ended March 31, 2014

	2013-14 Estimate	Adjustments to Conform to Accounting Policy	2013-14 Constructed Budget
		(in thousands)	
Revenues			
Government Transfers			
Federal French Language Program	$ 11,000	$ -	$ 11,000
Premiums, Fees and Licenses	3,729	-	3,729
Other Revenue			
Sales of Learning Resources	13,000	-	13,000
Capital Revenue	-	6,717	6,717
Other Revenue	1,500	-	1,500
	29,229	6,717	35,946
Expenses - Directly Incurred			
Programs			
Ministry Support Services	23,919	-	23,919
Operating Support for Public and Separate Schools	3,713,997	-	3,713,997
School Facilities	300	563,571	563,871
Basic Education Programs	82,940	-	82,940
Accredited Private Schools and Early Childhood Service Operators	206,281	-	206,281
Amortization of Tangible Capital Assets	2,900	-	2,900
Teachers' Pension	352,900	36,683	389,583
Debt Servicing School Facilities	-	26,969	26,969
	4,383,237	627,223	5,010,460
Net Operating Results	$ (4,354,008)	$ (620,506)	$ (4,974,514)
Capital Spending(1)	$ 564,466	$ (563,571)	$ 895
Debt Servicing School Facilities	26,969	(26,969)	-
	$ 591,435	$ (590,540)	$ 895
Financial Transactions(2)	$ 21,899	$ -	$ 21,899

(1) Capital Spending include School Facilities costs and Department capital assets purchases.

(2) Financial Transactions include inventory acquisitions by the Learning Resources Centre and debt repayment for Public Private Partnerships.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 5

Lapse/Encumbrance
Year Ended March 31, 2014

Program - Operating		Voted Estimates[1]	Supplementary Estimates[2]	Adjustments[3]	Adjusted Voted Estimate	Voted Actual[4]	Unexpended (Over Expended)
				(in thousands)			
1	**Ministry Support Services**						
1.1	Minister's Office	$ 665	$ -	$ -	$ 665	$ 648	$ 17
1.2	Deputy Minister's Office	687	-	-	687	635	52
1.3	Corporate Services	7,789	-	-	7,789	6,719	1,070
1.4	Information and Program Services	13,998	-	-	13,998	14,156	(158)
1.5	Communications	780	-	-	780	859	(79)
		$ 23,919	$ -	$ -	$ 23,919	$ 23,017	$ 902
2	**Operating Support for Public and Separate Schools**						
2.1	Operational Funding	$ 2,513,002	$ 62,900	$ (4,100)	$ 2,571,802	$ 2,548,225	$ 23,577
2.2	Student Health Services Initiative	49,612	-	-	49,612	47,407	2,205
2.3	Alberta Initiative for School Improvement	-	-	-	-	-	-
2.4	Plant Operations and Maintenance	470,037	-	-	470,037	472,051	(2,014)
2.5	Transportation	272,622	-	-	272,622	280,208	(7,586)
2.6	Class Size	247,553	-	-	247,553	249,208	(1,655)
2.7	Equity of Opportunity	109,543	-	-	109,543	109,488	55
2.8	Education System Support	51,628	-	(900)	50,728	59,728	(9,000)
		$ 3,713,997	$ 62,900	$ (5,000)	$ 3,771,897	$ 3,763,315	$ 5,582

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 5 (continued)

Lapse/Encumbrance
Year Ended March 31, 2014

		Voted Estimates[1]	Supplementary Estimates[2]	Adjustments[3]	Adjusted Voted Estimate	Actual[4]	Unexpended (Over Expended)
				(in thousands)			
3	**School Facilities**						
3.1	School Facilities Infrastructure	$ 300	$ -	$ -	$ 300	$ 168	$ 132
4	**Basic Education Programs**						
4.1	Basic Education Program Initiatives	$ 57,895	$ -	$ -	$ 57,895	$ 53,209	$ 4,686
4.2	Learning Resources - Operations	2,865	-	-	2,865	3,298	(433)
4.3	French Language Program - Federal Funding	11,000	-	-	11,000	7,154	3,846
		$ 71,760	$ -	$ -	$ 71,760	$ 63,661	$ 8,099
5	**Accredited Private Schools and Early Childhood Service Operators**						
5.1	Accredited Private Schools Support	$ 136,444	$ 5,400	$ -	$ 141,844	$ 147,832	$ (5,988)
5.2	Accredited Private Early Childhood Service Operators Support	69,837	2,000	-	71,837	74,453	(2,616)
		$ 206,281	$ 7,400	$ -	$ 213,681	$ 222,285	$ (8,604)
6	**2013 Alberta Flooding**						
6.1	Enrolment and Program Stabilization	$ -	$ 9,050	$ (9,050)	$ -	$ (4)	4
Total		$ 4,016,257	$ 79,350	$ (14,050)	$ 4,081,557	$ 4,075,442	$ 6,115
Lapse(Encumbrance)							$ 6,115

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 5 (continued)

Lapse/Encumbrance
Year Ended March 31, 2014

		Voted Estimates[1]	Supplementary Estimates[2]	Adjustments[3]	Adjusted Voted Estimate	Actual[4]	Unexpended (Over Expended)
				(in thousands)			
Program - Capital							
3	**School facilities**						
3.1	School Facilities Infrastructure	$ 477,371	$ 82,309	$ -	$ 559,680	$ 402,740	$ 156,940
4	**Basic Education Programs**						
4.1	Basic Education Program Initiatives	895	-	5,000	5,895	5,722	173
6	**2013 Alberta Flooding**						
6.2	School Facility Recovery	-	21,530	-	21,530	12,993	8,537
Total		$ 478,266	$ 103,839	$ 5,000	$ 587,105	$ 421,455	$ 165,650
Lapse(Encumbrance)							$ 165,650
Debt Servicing							
3	**School Facilities**						
3.2	Alberta Schools Alternative Procurement	$ 26,969	$ -	$ -	$ 26,969	$ 26,969	$ -
Total		$ 505,235	$ 103,839	$ 5,000	$ 614,074	$ 448,424	$ 165,650
Lapse(Encumbrance)							$ 165,650
Financial Transactions							
4	**Basic Education Programs**						
4.6	Learning Resources - Inventory	12,180	2,000	-	14,180	11,312	2,868
3	**School Facilities**						
3.2	Alberta Schools Alternative Procurement	9,719	-	-	9,719	9,719	-
Total		$ 21,899	$ 2,000	$ -	$ 23,899	$ 21,031	$ 2,868
Lapse(Encumbrance)							$ 2,868

(1) As per "Operational Vote by Program", "Voted Capital Vote by Program" and "Financial Transaction Vote by Program page of 2013-14 Government Estimates.
(2) Per the Supplementary Supply Estimates approved on November 25, 2013 and March 4, 2014.
(3) Adjustments include transfer of $9,050,000 2013 Alberta Flood operational fund to Municipal Affairs and transfer of $5,000,000 from Operational fund to Capital Investment.
(4) Actuals exclude non-voted amounts such as amortization and valuation adjustments.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 6

Lottery Fund Estimates
Year Ended March 31, 2014

	2013-14 Lottery Fund Estimates	2013-14 Actual	Unexpended (Over Expended)
		(in thousands)	
Operational Funding	$ 200,000	$ 200,000	$ -
Transportation	50,000	50,000	-
	$ 250,000	$ 250,000	$ -

The revenue of the Lottery Fund was transferred to the Department of Treasury Board and Finance on behalf of the General Revenue Fund in 2012-13. Having been transferred to the General Revenue Fund, these monies then become part of the department's supply vote. This table shows details of the initiatives within the department that are funded by the Lottery Fund and compares it to the actual results.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 7

Salary and Benefits Disclosure
Year Ended March 31, 2014

	2014				2013
	Base Salary (1)	Other Cash Benefits (2)	Other Non-Cash Benefits(3)	Total	Total
	(in dollars)				
Deputy Minister (4)	$ 230,626	$ 11,260	$ 71,434	$ 313,320	$ 552,223
Executives:					
Assistant Deputy Minister Learning Supports and Information Management	$ 194,741	$ 4,700	$ 55,801	$ 255,242	$ 222,431
Assistant Deputy Minister People and Research	$ 180,678	$ -	$ 50,725	$ 231,403	$ 253,123
Assistant Deputy Minister Education Program Standards and Assessment	$ 194,741	$ 1,450	$ 55,463	$ 251,654	$ 227,554
Assistant Deputy Minister Strategic Services	$ 194,741	$ -	$ 55,807	$ 250,548	$ 220,650

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(1) Base salary includes regular salary and earnings such as acting pay.
(2) Other Cash Benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2014.
(3) Other Non-Cash Benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, health spending account, short and long term disability plans, professional memberships, and tuition fees.
(4) Automobile provided, no dollar amount included in other non-cash benefits.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 8

Related Party Transactions
Year Ended March 31, 2014

Related parties are those entities consolidated or accounted for on a modified equity basis in the Government of Alberta's financial statements. Related parties also include key management personnel in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The Department receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	(in thousands)			
	School Jurisdictions		**Other Entities[1]**	
	2014	**2013 (Restated)**	**2014**	**2013**
Revenues				
Sales	$ 13,325	$ 19,925	$ 1,958	$ 2,062
Other	1,282	4,393	-	-
	$ 14,607	$ 24,318	$ 1,958	$ 2,062
Expenses				
Grants	$ 4,560,728	$ 4,279,093	$ 528	$ 1,510
Services, Contracts, Supplies and Other	10,628	12,944	2,509	2,858
	$ 4,571,356	$ 4,292,037	$ 3,037	$ 4,368
(Receivable from)/payable to	$ 20,288	$ 19,176	$ (1)	$ (18)
Contractual Obligations	$ 1,759,948	$ 2,089,749	$ 300	$ 300

(1) Other Entities include other Government Departments related to the Province of Alberta, Universities, Colleges and Health Authorities.

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 8 (continued)

Related Party Transactions
Year Ended March 31, 2014

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 9.

	(in thousands)	
	Other Entities	
	2014	2013
Expenses - Incurred by Others		
Accommodation	$ 19,767	$ 19,611
Legal Services	550	377
Other	6,513	6,627
	$ 26,830	$ 26,615

Schedule to Financial Statements

Year ended March 31, 2014

Schedule 9

Allocated Costs
Year Ended March 31, 2014
(in thousands)

	2014					2013
		Expenses - Incurred by Others				
Program	Expenses[1]	Accommodation Costs[2]	Legal Services[3]	Other Costs[4]	Total Expenses	Total Expenses
Ministry Support Services	$ 23,114	$ 5,037	$ 550	$ 6,513	$ 35,214	$ 37,276
Operating Support for Public and Separate Schools	3,766,459	12,492	-	-	3,778,951	3,759,694
School Facilities	498,191	-	-	-	498,191	306,531
Basic Education Programs	81,579	2,238	-	-	83,817	91,046
Accredited Private Schools and					-	
Early Childhood Service Operators	222,285	-	-	-	222,285	209,165
Debt Servicing School Facilities	26,969	-	-	-	26,969	25,941
Amortization of Tangible Capital Assets	4,436	-	-	-	4,436	3,801
Pension	446,453	-	-	-	446,453	372,441
2013 Alberta Flooding	12,989	-	-	-	12,989	-
	$ 5,082,475	$ 19,767	$ 550	$ 6,513	$ 5,109,305	$ 4,805,895

(1) Expenses – Directly Incurred per the Statement of Operation.

(2) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 8, allocated to the Department by square footage and distributed based on the number of employees supporting each program.

(3) Costs shown for Legal Services on Schedule 8, allocated by estimated costs incurred by each program.

(4) Other Costs includes the services the Department receives under contracts managed by Service Alberta (Schedule 8).

Alberta School Foundation Fund

FINANCIAL STATEMENTS

Financial Statements
March 31, 2014

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

AUDITOR
GENERAL
Alberta

Independent Auditor's Report

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta School Foundation Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta School Foundation Fund as at March 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, FCA]

Auditor General

June 2, 2014

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2014

	2014		2013
	Budget	**Actual**	**Actual**
		(in thousands)	
Revenues			
Other Taxes			
Education Property Tax	$ 1,835,000	$ 1,859,844	$ 1,775,903
Investment Income	300	89	140
	1,835,300	1,859,933	1,776,043
Expenses			
Program			
Payments to School Boards	1,840,422	1,863,714	1,791,049
Bad Debt Expense (Note 2)	-	494	-
Debt Servicing			
Interest and Bank Charges	3,330	2,792	2,578
	1,843,752	1,867,000	1,793,627
Net Operating Results	$ (8,452)	$ (7,067)	$ (17,584)

The accompanying notes are part of these financial statements.

Statement of Financial Position

As at March 31, 2014

	2014	2013
	(in thousands)	
Assets		
Cash and Cash Equivalents (Note 3)	$ 34,901	$ 41,885
Requisitions Receivable (Note 4)	235	345
Receivables from School Boards (Note 4)	4	-
	$ 35,140	$ 42,230
Liabilities		
Allowance for Assessment Adjustments and Appeals (Note 6)	$ 270	$ 293
	270	293
Net Assets		
Net Assets at Beginning of Year	41,937	59,521
Net Operating Results	(7,067)	(17,584)
Net Assets at End of Year	34,870	41,937
	$ 35,140	$ 42,230

Contingent Liabilities are presented in Note 6.

The accompanying notes are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2014

		2014		2013
		(in thousands)		
Operating Transactions				
Net Operating Results	$	(7,067)	$	(17,584)
Decrease in Requisitions Receivable		110		3,294
(Increase) Decrease in Receivables from School Boards		(4)		2
(Decrease) in Accrued Liabilities		-		(180,029)
(Decrease) in Allowance for Assessment Adjustments and Appeals		(23)		(1,039)
Cash (Applied to) Provided by Operating Transactions		(6,984)		(195,356)
Cash and Cash Equivalents at Beginning of Year		41,885		237,241
Cash and Cash Equivalents at End of Year	$	34,901	$	41,885

The accompanying notes are part of these financial statements.

Notes to the Financial Statements

Year ended March 31, 2014

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the Fund) operates under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose of the Fund is to provide funding to school boards based on an equal amount per eligible student.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Education and for which the Minister of Education is accountable.

(b) Basis of Financial Reporting

Revenues

Budget 2013 introduced a new policy for determining the property tax requisition. The amount of revenue to be collected (or the requisition amount) is now based on 32% of the total budgeted operating expense of the education system. Previously Alberta has linked the education property tax revenue collected to growth in property values across the province.

All revenues are reported on the accrual basis of accounting.

Expenses
(*in thousands*)

Expenses are those costs for which the Fund has primary responsibility and accountability, as reflected in the Government's budget documents.

Opted out separate school boards which have passed a resolution pursuant to Section 171(2) of the *School Act* have the authority to requisition and collect levies from municipalities on their declared residential and non-residential property at a rate not less than the provincial rate applied in that municipality. As a result, these boards do not participate fully in the Alberta School Foundation Fund.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Payments to school boards include $311,954 (2013: $284,457) paid to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

Bad Debt Expense

The Minister approved the deferral of $494,000 in property tax for the City of Cold Lake on September 27, 2013 pursuant to section 174(4) of the *School Act*. The amount is still owing and outstanding at March 31, 2014.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of the Consolidated Cash Investment Trust Fund (CCITF), accounts receivable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Fund and its liabilities. Net assets are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Note 3 Cash and Cash Equivalents

Cash and cash equivalents are comprised of deposits in CCITF of the Province of Alberta. The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2014, securities held by CCITF have an average effective yield of 1.20 per cent per annum (2013:1.23 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

Notes to the Financial Statements

Year ended March 31, 2014

Note 4 Accounts Receivable

(in thousands)

Accounts Receivable are unsecured and non-interest bearing.

	2014			2013
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable				
Requisitions from Municipalities	$ 729	$ (494)	$ 235	$ 345
Accounts of School Jurisdictions	4	-	4	-
	$ 733	$ (494)	$ 239	$ 345

Note 5 Related Party Transactions

(in thousands)

Operating costs incurred in the administration of the Fund borne by other ministries are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 176(2) of the *School Act*.

Under the provisions of the *Financial Administration Act*, the Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 176(1) of the *School Act*. The Fund repays the advances quarterly throughout the year as monies are received from municipalities and opted-out separate school boards. The Fund pays interest on the advances at an average rate of 1.19 per cent. Interest is calculated on a pro rata basis for the number of days the advances are outstanding.

The Fund distributes monies to school boards based on an equal amount per eligible student.

The following describes the related party transactions of the Fund:

	2014	2013
Payments to School Boards (a)	$ 1,857,618	$ 1,785,485
Interest on Advances from General Revenue	2,792	2,570
	$ 1,860,410	$ 1,788,055

(a) These amounts do not include net payments to the two school boards in Lloydminster, Saskatchewan totaling $6,096 (2013: $5,564), as they are not related parties.

Notes to the Financial Statements

Year ended March 31, 2014

Note 6 Liabilities and Contingent Liabilities

(in thousands)

If it is determined on appeal under the *Municipal Government Act* that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that is required to be paid, the Minister of Education may order the repayment of the excess to the municipality. The amount required to be paid is equivalent to the sum of the applicable education property tax rates applied to the equalized assessment of the municipality for residential and farm land, non-residential property and machinery and equipment. There have been no overpayments as described above where the likelihood of repayment is high at March 31, 2014.

Contingent liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

Taxpayers may appeal to or request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench.

The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $270 (2013: $293). The allowance includes any outstanding current year refunds not yet processed at March 31, 2014 plus a five year average of prior year refunds at March 31, 2014.

Note 7 Budget

The budget amounts in these financial statements are taken from the 2013/2014 Government Estimates approved on April 29, 2013.

Note 8 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Other Information

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Ministry of Education

MINISTRY FUNDING PROVIDED TO SCHOOL JURISDICTIONS

Schedule to Financial Statements – Unaudited

Year ended March 31, 2014

Ministry Funding Provided to School Jurisdictions

	(in thousands)					
	Funding Framework (a)(f)	School Facilities Infrastructure (b)(g)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Pension Costs (e)	Ministry Total
School Board Funding						
Aspen View Public School Division No. 78	$ 33,724	$ 493	$ 289	$ -	$ 1,866	$ 36,372
Battle River Regional Division No. 31	67,348	9,770	329	-	3,971	81,418
Black Gold Regional Division No. 18	85,606	23,400	1,213	-	5,790	116,009
Buffalo Trail Regional Division No. 28	49,420	713	255	-	2,919	53,307
Calgary Roman Catholic Separate School District No. 1	442,901	8,447	16,209	(79,176)	31,560	419,941
Calgary School District No. 19	964,472	23,931	4,071	-	64,364	1,056,838
Canadian Rockies Regional Division No. 12	17,943	268	1,457	-	1,463	21,131
Chinook's Edge School Division No. 73	100,298	24,744	4,459	-	6,233	135,734
Christ the Redeemer Catholic Separate Regional Division No. 3	79,175	6,512	290	(6,247)	4,765	84,495
Clearview School Division No. 71	26,721	808	203	-	1,638	29,370
East Central Alberta Catholic Separate Schools Regional Division No. 16	20,597	234	97	(1,241)	1,290	20,977
East Central Francophone Education Region No. 3	10,926	234	796	-	590	12,546
Edmonton Catholic Separate School District No. 7	340,964	7,886	12,293	(58,412)	21,025	323,756
Edmonton School District No. 7	796,611	32,323	5,933	-	48,908	883,775
Elk Island Catholic Separate Regional Division No. 41	54,104	1,118	327	(9,557)	3,540	49,532
Elk Island Public Schools Regional Division No. 14	152,819	10,586	3,978	-	9,669	177,052
Evergreen Catholic Separate Regional Division No. 2	32,434	683	1,237	(5,224)	2,397	31,527
Foothills School Division No. 38	71,458	6,624	1,965	-	4,681	84,728
Fort McMurray Public School District No. 2833	64,418	16,056	1,370	-	3,403	85,247
Fort McMurray Roman Catholic Separate School District No. 32	61,986	9,394	170	(1,615)	3,275	73,210
Fort Vermillion School Division No. 52	38,347	438	1,136	-	2,376	42,297
Golden Hills School Division No. 75	60,051	7,381	1,165	-	3,885	72,482
Grande Prairie Roman Catholic Separate School District No. 28	41,745	2,486	235	(4,262)	2,531	42,735
Grande Prairie School District No. 2357	76,023	31,808	2,838	-	4,894	115,563

Schedule to Financial Statements – Unaudited

Year ended March 31, 2014

Ministry Funding Provided to School Jurisdictions (continued)

(in thousands)

	Funding Framework (a)(f)	School Facilities Infrastructure (b)(g)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Pension Costs (e)	Ministry Total
School Board Funding (continued)						
Grande Yellowhead Public School Division No. 77	$ 52,241	$ 10,922	$ 2,132	$ -	$ 2,923	$ 68,218
Grasslands Regional Division No. 6	36,486	14,280	156	-	2,320	53,242
Greater North Central Francophone Education Region No. 2	35,329	15,057	1,493	-	2,174	54,053
Greater Southern Public Francophone Education Region No. 4 (i)	7,928	7,127	389	-	494	15,938
Greater Southern Separate Catholic Francophone Education Region No. 4 (i)	4,689	3,968	188	-	272	9,117
Greater St. Albert Roman Catholic Separate School District No. 734	56,060	3,566	2,372	-	3,606	65,604
High Prairie School Division No. 48	33,129	691	2,076	-	2,314	38,210
Holy Family Catholic Regional Division No. 37	23,755	478	119	(1,421)	1,655	24,586
Holy Spirit Roman Catholic Separate Regional Division No. 4	43,650	1,367	232	(6,583)	2,691	41,357
Horizon School Division No. 67	37,991	2,876	200	-	2,164	43,231
Lakeland Roman Catholic Separate School District No. 150	21,304	277	204	(1,955)	1,276	21,106
Lethbridge School District No. 51	83,192	5,079	716	-	5,306	94,293
Living Waters Catholic Regional Division No. 42	18,031	241	93	(1,280)	1,228	18,313
Livingstone Range School Division No. 68	38,708	1,348	375	-	2,418	42,849
Medicine Hat Catholic Separate Regional Division No. 20	26,791	422	384	(3,961)	1,660	25,296
Medicine Hat School District No. 76	67,534	19,493	2,027	-	4,341	93,395
Northern Gateway Regional Division No. 10	51,919	732	425	-	3,168	56,244
Northern Lights School Division No. 69	64,647	18,170	629	-	3,800	87,246
Northland School Division No. 61	27,380	6,073	5,817	-	2,392	41,662
Northwest Francophone Education Region No. 1	7,427	74	211	-	393	8,105
Palliser Regional Division No. 26	70,498	2,526	3,020	-	4,719	80,763
Parkland School Division No. 70	94,250	3,861	446	-	5,886	104,443
Peace River School Division No. 10	41,437	520	229	-	2,174	44,360
Peace Wapiti School Division No. 76	62,429	974	517	-	3,654	67,574
Pembina Hills Regional Division No. 7	47,382	964	23,551	-	3,480	75,377
Prairie Land Regional Division No. 25	20,454	259	253	-	1,186	22,152
Prairie Rose School Division No. 8	41,725	5,564	446	-	2,388	50,123
Red Deer Catholic Regional Division No. 39	71,743	10,893	483	(6,912)	4,611	80,818
Red Deer Public School District No. 104	92,813	18,161	2,082	-	5,959	119,015
Rocky View School Division No. 41	170,676	75,749	812	-	10,536	257,773

Schedule to Financial Statements – Unaudited

Year ended March 31, 2014

Ministry Funding Provided to School Jurisdictions (continued)

(in thousands)

	Funding Framework (a)(f)	School Facilities Infrastructure (b)(g)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Pension Costs (e)	Ministry Total
School Board Funding (continued)						
St. Albert Public School District No. 5565	$ 61,922	$ 2,224	$ 558	$ -	$ 4,177	$ 68,881
St. Paul Education Regional Division No. 1	35,757	7,737	158	-	2,831	46,483
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	29,173	13,912	1,652	(3,824)	1,911	42,824
Sturgeon School Division No. 24	52,589	849	283	-	3,027	56,748
The Southern Francophone Education No. 4 (j)	19,442	7,557	1,286	-	1,254	29,539
Westwind School Division No. 74	39,356	9,272	174	-	2,568	51,370
Wetaskiwin Regional Division No. 11	40,947	629	537	-	2,537	44,650
Wild Rose School Division No. 66	51,927	718	937	-	3,079	56,661
Wolf Creek School Division No. 72	69,528	2,344	531	-	4,668	77,071
Funding to School Boards	$ 5,542,330	$ 503,291	$ 120,508	$ (191,670)	$ 354,273	$ 6,328,732
Charter School Funding						
Almadina School Society	8,330	1,000	164	-	513	10,007
Aurora School Ltd.	5,011	-	3	-	309	5,323
Boyle Street Education Centre	2,400	584	42	-	163	3,189
Calgary Arts Academy Society	4,274	-	20	-	217	4,511
Calgary Girls' School Society	4,935	96	83	-	358	5,472
Connect Charter School Society (h)	5,046	765	10	-	371	6,192
Centre for Academic and Personal Excellence Institute	2,107	13	11	-	127	2,258
Foundations for the Future Charter Academy Charter School Society	27,050	121	171	-	1,966	29,308
Mother Earth's Children's Charter School Society	531	200	31	-	69	831
New Horizons Charter School Society	1,905	3,388	11	-	124	5,428
Suzuki Charter School Society	2,698	-	13	-	145	2,856
Valhalla School Foundation	1,350	161	10	-	74	1,595
Westmount Charter School Society	10,750	1,108	48	-	743	12,649
Funding to Charter Schools	$ 76,387	$ 7,436	$ 617	$ -	$ 5,179	$ 89,619
Total Funding to Related Parties	$ 5,618,717	$ 510,727	$ 121,125	$ (191,670)	$ 359,452	$ 6,418,351
Non-Related Parties						
Lloydminster Public School Division	22,549	571	116	(6,051)	439	17,624
Lloydminster Roman Catholic Separate School Division	13,104	-	99	(1,495)	124	11,832
Total Funding to Non-Related Parties	$ 35,653	$ 571	$ 215	$ (7,546)	$ 563	$ 29,456
All Funded School Jurisdictions	$ 5,654,370	$ 511,298	$ 121,340	$ (199,216)	$ 360,015	$ 6,447,807

Schedule to Financial Statements – Unaudited

Year ended March 31, 2014

Ministry Funding Provided to School Jurisdictions (continued)

(a) The Funding Framework is based on a jurisdiction profile which combines base instructional funding with differential cost variable cost factors.

(b) School Facilities Infrastructure consists of funding provided to school jurisdictions for school building capital projects. School Facilities Operations and Maintenance funding is included in the Funding Framework.

(c) Provincial and Other Initiatives provides funding to school authorities including the Student Health Initiative, Alberta Initiative for School Improvement and High Speed Networking.

(d) Opted-out separate school boards, which have passed a resolution pursuant to section 171(2) of the *School Act*, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

(e) Pension Costs are the cost of Ministry contributions for teachers of school jurisdictions and employer contributions for current service employees during the fiscal year.

(f) The Funding Framework includes education property tax directly requisitioned by opted-out separate school boards from their municipalities.

(g) Includes $95,284 in Statutory Expense for Alberta Schools Alternative Procurement.

(h) By board resolution, Calgary Science School Society was renamed Connect Charter School Society effective January 1, 2014.

(i) By Ministerial Order, signed by the Minister of Education on August 15, 2013, the Greater Southern Separate Catholic Francophone Education Region No. 4 and the Greater Southern Public Francophone Education Region No. 4 were dissolved and their lands transferred to the newly created The Southern Francophone Education Region No. 4.

Unaudited Information
Statement of Remissions, Compromises, and Write-Offs

Year ended March 31, 2014

The following statements has been prapared pursuant to Section 23 of the *Financial Administration Act*
This statement includes all remissions, compromises, and write-offs made or approved during the peric

		(in thousands)
Write-Offs		
Department Accounts Receivable	$	58
School Jurisdiction Accounts Receivable	$	4,461
Department Inventory	$	4,133
Department Capital Assets	$	162
Total remissions, compromises, and write-offs(1)	$	8,814

(1) No remission or compromise expenses were incurred.

Summary of School Jurisdictions'

FINANCIAL INFORMATION

Unaudited Summary of School Jurisdictions' Financial Information

(includes School Boards and Charter Schools)

Unaudited Summary of School Jurisdictions' Statements of Financial Position and Accumulated Surplus

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

Summary of Significant Accounting Policies

Disclosure of Salaries and Benefits for Superintendent Positions

For additional information:

The audited financial statements of school jurisdictions are available on Alberta Education's website at http://education.alberta.ca/admin/funding/audited.aspx

A printed copy of the audited financial statements of school jurisdictions (in three volumes) is available for reference at the following Alberta depository libraries:
- Alberta Government Library – 44 Capital Boulevard Site
- Alberta Legislature Library
- Calgary Public Library
- University of Alberta Library
- University of Calgary Library

Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Almadina School Society	*Aspen View Public School Div. # 78	Aurora School Ltd.	Battle River Regional Div. # 31
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 432,992	$ 2,641,877	$ 4,573,496	$ 10,654,608
Accounts receivable (net after allowances)	40,914	1,643,641	28,433	3,662,136
Portfolio Investments	1,060,268	3,823,328	-	43,564
Other current assets	-	-	-	-
Total financial assets	$ 1,534,174	$ 8,108,846	$ 4,601,929	$ 14,360,308
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	262,740	1,722,978	322,135	2,943,902
Deferred revenue	489,031	22,010,511	1,098,287	25,273,690
Employee future benefits liability	-	538,551	-	392,825
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	366,574	-	2,154,105
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	495,915	-	-
Mortgages	-	-	-	-
Total liabilities	$ 751,771	$ 25,134,529	$ 1,420,422	$ 30,764,522
Net financial assets (debt)	$ 782,403	$ (17,025,683)	$ 3,181,507	$ (16,404,214)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$386,714	$25,072,220	$2,405,215	$35,965,997
Prepaid expenses	133,579	90,746	5,073	519,999
Other non-financial assets	-	-	-	286,843
Total non-financial assets	$ 520,293	$ 25,162,966	$ 2,410,288	$ 36,772,839
Accumulated surplus	$ 1,302,696	$ 8,137,283	$ 5,591,795	$ 20,368,625
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 1,259,742	$ 3,110,700	$ 279,199	$ -
Total operating reserves	-	1,909,870	4,000,000	8,231,091
Investment in tangible capital assets	42,954	2,690,796	1,312,596	12,108,182
Total capital reserves***	-	561,417	-	29,352
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 1,302,696	$ 8,272,783	$ 5,591,795	$ 20,368,625
Accumulated remeasurement gains (losses)	-	(135,500)	-	-
	$ 1,302,696	$ 8,137,283	$ 5,591,795	$ 20,368,625

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Capital reserves are funds set aside by the board tomeet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 10,104,516	$ 626,752	$ 3,390,877	$ 743,525
Accounts receivable (net after allowances)	2,051,330	68,691	3,120,806	44,915
Portfolio Investments	6,046,987	1,119,464	-	184,989
Other current assets	-	-	-	-
Total financial assets	$ 18,202,833	$ 1,814,906	$ 6,511,683	$ 973,429
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,919,617	218,391	1,557,084	279,619
Deferred revenue	69,402,879	2,000	34,219,055	498,557
Employee future benefits liability	220,167	-	80,007	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	312,300	-	2,248,674	-
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 73,854,963	$ 220,391	$ 38,104,820	$ 778,176
Net financial assets (debt)	$ (55,652,130)	$ 1,594,515	$ (31,593,137)	$ 195,253
NON-FINANCIAL ASSETS				
Total tangible capital assets	$75,575,506	$6,624	$36,183,500	$374,527
Prepaid expenses	191,341	-	340,058	23,461
Other non-financial assets	272,298	-	2,308	-
Total non-financial assets	$ 76,039,145	$ 6,624	$ 36,525,866	$ 397,988
Accumulated surplus	$ 20,387,015	$ 1,601,140	$ 4,932,729	$ 593,241
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 636,342	$ 1,594,516	$ 750,446	$ 348,003
Total operating reserves	9,944,250	-	1,374,559	-
Investment in tangible capital assets	7,172,418	6,624	2,707,608	245,238
Total capital reserves***	2,634,005	-	100,116	-
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 20,387,015	$ 1,601,140	$ 4,932,729	$ 593,241
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 20,387,015	$ 1,601,140	$ 4,932,729	$ 593,241

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 338,310	$ 53,717,010	$ 86,111,000	$ 502,890
Accounts receivable (net after allowances)	39,478	20,474,778	35,201,000	54,527
Portfolio Investments	3,702,436	-	102,501,000	1,200,000
Other current assets	-	115,685	-	-
Total financial assets	$ 4,080,224	$ 74,307,473	$ 223,813,000	$ 1,757,417
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	183,631	38,527,794	70,052,000	99,681
Deferred revenue	576,330	375,643,883	755,327,000	941,464
Employee future benefits liability	18,104	5,891,956	27,918,000	-
Other liabilities	-	-	327,000	-
Debt				
Supported: Debentures and other supported debt	-	1,008,399	10,218,000	-
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	395,775	-	16,135,000	-
Mortgages	-	-	-	-
Total liabilities	$ 1,173,840	$ 421,072,032	$ 879,977,000	$ 1,041,145
Net financial assets (debt)	$ 2,906,384	$ (346,764,559)	$ (656,164,000)	$ 716,272
NON-FINANCIAL ASSETS				
Total tangible capital assets	$430,672	$399,849,892	$839,389,000	$518,251
Prepaid expenses	44,297	2,200,322	9,183,000	66,780
Other non-financial assets	-	611,396	93,000	-
Total non-financial assets	$ 474,969	$ 402,661,610	$ 848,665,000	$ 585,031
Accumulated surplus	$ 3,381,353	$ 55,897,051	$ 192,501,000	$ 1,301,303
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 3,296,039	$ 6,423,978	$ -	$ -
Total operating reserves	30,947	7,015,178	30,091,000	1,049,781
Investment in tangible capital assets	34,899	32,604,394	123,989,000	251,522
Total capital reserves***	19,468	9,853,501	29,501,000	-
Endowments	-	-	2,744,000	-
Accumulated Operating Surplus (Deficit)	$ 3,381,353	$ 55,897,051	$ 186,325,000	$ 1,301,303
Accumulated remeasurement gains (losses)	-	-	6,176,000	-
	$ 3,381,353	$ 55,897,051	$ 192,501,000	$ 1,301,303

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 1,820,919	$ 185,129	$ 9,617,391	$ 6,193,330
Accounts receivable (net after allowances)	3,940,575	10,165	1,410,205	6,151,769
Portfolio Investments	87,000	147,949	337,439	-
Other current assets	-	-	1,187,274	-
Total financial assets	$ 5,848,494	$ 343,243	$ 12,552,309	$ 12,345,099
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,017,523	122,253	4,407,025	1,899,489
Deferred revenue	36,613,711	383,499	116,436,781	75,075,668
Employee future benefits liability	93,297	-	854,793	515,930
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	3,030,548	-	287,762	2,188,820
Unsupported Debentures and Capital Loans	176,168	-	-	680,833
Capital leases	-	3,025	-	-
Mortgages	-	-	-	-
Total liabilities	$ 40,931,247	$ 508,777	$ 121,986,361	$ 80,360,740
Net financial assets (debt)	$ (35,082,754)	$ (165,534)	$ (109,434,052)	$ (68,015,641)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$37,307,848	$515,302	$127,740,503	$78,549,823
Prepaid expenses	11,495	81,335	1,256,717	1,297,398
Other non-financial assets	-	-	65	-
Total non-financial assets	$ 37,319,343	$ 596,637	$ 128,997,285	$ 79,847,221
Accumulated surplus	$ 2,236,586	$ 431,104	$ 19,563,233	$ 11,831,580
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ (390,590)	$ 275,157	$ 1,225,201	$ 438,008
Total operating reserves	-	-	4,186,038	7,909,424
Investment in tangible capital assets	2,500,477	146,348	13,856,191	3,326,689
Total capital reserves***	126,700	-	200,000	55,420
Endowments	-	-	90,567	102,039
Accumulated Operating Surplus (Deficit)	$ 2,236,586	$ 421,504	$ 19,557,997	$ 11,831,580
Accumulated remeasurement gains (losses)	-	9,599	5,236	-
	$ 2,236,586	$ 431,104	$ 19,563,233	$ 11,831,580

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Clearview School Div. # 71	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 2,412,066	$ 3,315,740	$ 1,161,857	$ 53,534,224
Accounts receivable (net after allowances)	1,182,873	554,283	121,646	13,911,492
Portfolio Investments	1,642,828	3,570,861	-	-
Other current assets	-	-	-	-
Total financial assets	$ 5,237,767	$ 7,440,884	$ 1,283,503	$ 67,445,716
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ 25,497
Accounts payable and accrued liabilities	768,437	870,838	208,017	25,730,488
Deferred revenue	28,206,448	19,446,615	37,389,807	197,632,038
Employee future benefits liability	107,863	108,341	-	8,112,797
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	982,477	-	-	279,229
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 30,065,225	$ 20,425,794	$ 37,597,824	$ 231,780,049
Net financial assets (debt)	$ (24,827,458)	$ (12,984,910)	$ (36,314,321)	$ (164,334,333)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$33,531,008	$20,309,986	$38,635,000	$216,928,834
Prepaid expenses	104,439	176,808	59,226	2,910,322
Other non-financial assets	109,283	-	-	238,615
Total non-financial assets	$ 33,744,730	$ 20,486,794	$ 38,694,226	$ 220,077,771
Accumulated surplus	$ 8,917,272	$ 7,501,884	$ 2,379,905	$ 55,743,438
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 209,007	$ 1,810,852	$ 475,199	$ 24,162,180
Total operating reserves	2,555,000	2,722,815	-	-
Investment in tangible capital assets	5,784,200	1,896,926	1,898,790	28,285,902
Total capital reserves***	369,065	1,071,291	5,916	3,295,356
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 8,917,272	$ 7,501,884	$ 2,379,905	$ 55,743,438
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 8,917,272	$ 7,501,884	$ 2,379,905	$ 55,743,438

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 87,902,015	$ 5,970,215	$ 13,904,810	$ 6,763,931
Accounts receivable (net after allowances)	16,859,785	2,386,925	3,540,117	2,627,476
Portfolio Investments	-	-	11,405,113	-
Other current assets	-	16,263	10,204	-
Total financial assets	$ 104,761,800	$ 8,373,403	$ 28,860,244	$ 9,391,407
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	29,493,577	2,825,782	8,991,769	1,974,206
Deferred revenue	621,080,751	55,426,294	47,568,938	56,970,055
Employee future benefits liability	11,237,700	190,339	70,000	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	739,383	314,330	631,005	1,279,942
Unsupported Debentures and Capital Loans	10,159,158	-	1,440,320	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 672,710,569	$ 58,756,745	$ 58,702,032	$ 60,224,203
Net financial assets (debt)	$ (567,948,769)	$ (50,383,342)	$ (29,841,788)	$ (50,832,796)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$670,416,333	$59,131,254	$50,714,404	$57,563,848
Prepaid expenses	1,118,390	115,590	772,314	223,354
Other non-financial assets	3,952,304	-	-	-
Total non-financial assets	$ 675,487,027	$ 59,246,844	$ 51,486,718	$ 57,787,202
Accumulated surplus	$ 107,538,258	$ 8,863,502	$ 21,644,930	$ 6,954,406
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 746,770	$ -	$ 154,481
Total operating reserves	37,852,945	2,778,810	16,537,501	4,065,086
Investment in tangible capital assets	62,394,223	4,888,600	4,646,137	2,626,018
Total capital reserves***	7,291,090	449,321	461,292	108,821
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 107,538,258	$ 8,863,502	$ 21,644,930	$ 6,954,406
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 107,538,258	$ 8,863,502	$ 21,644,930	$ 6,954,406

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep. School Dist. # 32
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 4,231,478	$ 11,490,657	$ 8,224,266	$ 16,236,021
Accounts receivable (net after allowances)	137,216	3,025,622	6,686,578	9,069,951
Portfolio Investments	2,070,750	7,816,224	2,844,981	2,868,934
Other current assets	-	-	-	-
Total financial assets	$ 6,439,444	$ 22,332,503	$ 17,755,825	$ 28,174,906
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	626,801	1,173,252	3,400,147	2,048,560
Deferred revenue	2,359,596	68,784,055	90,017,603	93,950,704
Employee future benefits liability	-	554,307	-	580,421
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	986,440	-	539,600
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	238,030	261,394	-	-
Mortgages	-	-	-	-
Total liabilities	$ 3,224,427	$ 71,759,448	$ 93,417,750	$ 97,119,285
Net financial assets (debt)	$ 3,215,017	$ (49,426,945)	$ (75,661,925)	$ (68,944,379)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$1,017,618	$72,757,170	$89,835,628	$91,320,307
Prepaid expenses	36,738	248,561	612,208	76,628
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 1,054,356	$ 73,005,731	$ 90,447,836	$ 91,396,935
Accumulated surplus	$ 4,269,373	$ 23,578,785	$ 14,785,911	$ 22,452,556
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ -	$ 1,970	$ 421,864
Total operating reserves	3,892,646	13,837,998	6,213,499	3,723,761
Investment in tangible capital assets	376,727	7,038,982	7,597,340	12,134,540
Total capital reserves***	-	2,488,434	973,102	6,226,310
Endowments	-	213,371	-	-
Accumulated Operating Surplus (Deficit)	$ 4,269,373	$ 23,578,785	$ 14,785,911	$ 22,506,475
Accumulated remeasurement gains (losses)	-	-	-	(53,919)
	$ 4,269,373	$ 23,578,785	$ 14,785,911	$ 22,452,556

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28	Grande Prairie School Dist. # 2357
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 5,971,805	$ 11,168,691	$ 6,041,160	$ 9,669,138
Accounts receivable (net after allowances)	2,089,195	2,360,308	1,562,197	4,538,576
Portfolio Investments	-	6,000,000	2,129,250	-
Other current assets	-	-	44,308	-
Total financial assets	$ 8,061,000	$ 19,528,999	$ 9,776,915	$ 14,207,714
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,501,332	4,192,362	2,185,283	2,044,555
Deferred revenue	44,259,538	46,434,161	66,098,159	79,825,341
Employee future benefits liability	133,484	300,111	-	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	365,011	118,834	476,526	2,019,700
Unsupported Debentures and Capital Loans	-	1,702,539	-	-
Capital leases	-	65,251	-	-
Mortgages	-	-	-	-
Total liabilities	$ 47,259,365	$ 52,813,258	$ 68,759,968	$ 83,889,596
Net financial assets (debt)	$ (39,198,365)	$ (33,284,259)	$ (58,983,053)	$ (69,681,882)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$50,593,150	$52,032,659	$68,874,100	$78,775,336
Prepaid expenses	107,698	199,454	271,749	762,887
Other non-financial assets	-	256,757	-	87,514
Total non-financial assets	$ 50,700,848	$ 52,488,871	$ 69,145,849	$ 79,625,737
Accumulated surplus	$ 11,502,481	$ 19,204,614	$ 10,162,796	$ 9,943,855
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 370,405	$ -	$ 417,315
Total operating reserves	3,997,283	8,396,282	4,091,132	6,705,965
Investment in tangible capital assets	6,653,602	8,297,459	4,309,732	1,428,650
Total capital reserves***	851,596	2,140,468	1,761,932	1,391,925
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 11,502,481	$ 19,204,614	$ 10,162,796	$ 9,943,855
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 11,502,481	$ 19,204,614	$ 10,162,796	$ 9,943,855

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	**Greater Southern Public Francophone Education Region # 4
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 4,807,528	$ 9,402,470	$ 3,304,900	$ 3,491,188
Accounts receivable (net after allowances)	746,051	3,589,358	2,035,212	936,514
Portfolio Investments	9,406,310	-	-	1,000,069
Other current assets	-	5,130	-	-
Total financial assets	$ 14,959,889	$ 12,996,958	$ 5,340,112	$ 5,427,771
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,344,242	1,461,220	967,523	429,280
Deferred revenue	24,776,529	34,928,196	23,910,088	25,013,709
Employee future benefits liability	109,345	170,150	242,600	-
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	73,368	2,488,104	-	-
Unsupported Debentures and Capital Loans	111,178	-	-	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 27,414,662	$ 39,047,670	$ 25,120,211	$ 25,442,989
Net financial assets (debt)	$ (12,454,773)	$ (26,050,712)	$ (19,780,099)	$ (20,015,218)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$31,513,678	$37,052,356	$29,880,857	$24,071,278
Prepaid expenses	317,155	151,513	187,781	91,456
Other non-financial assets	61,655	108,820	-	-
Total non-financial assets	$ 31,892,488	$ 37,312,689	$ 30,068,638	$ 24,162,734
Accumulated surplus	$ 19,437,715	$ 11,261,977	$ 10,288,539	$ 4,147,516
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,773,328	$ 1,112,936	$ 2,020,525	$ 2,614,648
Total operating reserves	5,361,142	5,657,730	139,882	1,129,491
Investment in tangible capital assets	7,400,804	3,927,218	7,498,132	403,377
Total capital reserves***	3,470,727	564,093	630,000	-
Endowments	431,714	-	-	-
Accumulated Operating Surplus (Deficit)	$ 19,437,715	$ 11,261,977	$ 10,288,539	$ 4,147,516
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 19,437,715	$ 11,261,977	$ 10,288,539	$ 4,147,516

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	**Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Roman Catholic Sep. School Dist. # 734	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 3,090,615	$ 4,785,003	$ 17,618,998	$ 7,621,970
Accounts receivable (net after allowances)	123,035	5,029,673	306,699	1,176,611
Portfolio Investments	-	-	-	-
Other current assets	-	-	358,163	1,337
Total financial assets	$ 3,213,650	$ 9,814,676	$ 18,283,860	$ 8,799,918
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	858,432	1,674,354	878,833	1,556,905
Deferred revenue	13,694,314	30,391,690	24,967,490	16,075,234
Employee future benefits liability	-	-	466,075	30,281
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	3,924,827	3,241	397,100
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 14,552,746	$ 35,990,871	$ 26,315,639	$ 18,059,520
Net financial assets (debt)	$ (11,339,096)	$ (26,176,195)	$ (8,031,779)	$ (9,259,602)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$13,097,807	$32,179,892	$28,195,229	$20,216,174
Prepaid expenses	39,118	229,310	211,919	178,553
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 13,136,925	$ 32,409,202	$ 28,407,148	$ 20,394,727
Accumulated surplus	$ 1,797,829	$ 6,233,014	$ 20,375,368	$ 11,135,125
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 824,585	$ 1,516,599	$ -	$ 241,241
Total operating reserves	838,700	-	6,175,706	3,157,796
Investment in tangible capital assets	87,829	4,197,296	3,896,375	4,403,643
Total capital reserves***	46,715	519,119	10,303,287	3,332,445
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 1,797,829	$ 6,233,014	$ 20,375,368	$ 11,135,125
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 1,797,829	$ 6,233,014	$ 20,375,368	$ 11,135,125

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 7,643,484	$ 5,808,829	$ 4,700,267	$ 12,989,701
Accounts receivable (net after allowances)	780,150	2,500,495	2,586,843	2,804,850
Portfolio Investments	168,435	3,206,150	-	83,584
Other current assets	-	-	10,004	130,545
Total financial assets	$ 8,592,069	$ 11,515,474	$ 7,297,114	$ 16,008,680
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,002,946	516,653	1,437,816	2,869,352
Deferred revenue	57,723,515	39,924,770	654,180	87,566,627
Employee future benefits liability	-	147,319	175,405	518,342
Other liabilities	-	-	10,004	-
Debt				
Supported: Debentures and other supported debt	8,202	60,384	29,848,285	899,660
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	277,546	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 59,012,209	$ 40,649,126	$ 32,125,690	$ 91,853,981
Net financial assets (debt)	$ (50,420,140)	$ (29,133,652)	$ (24,828,576)	$ (75,845,301)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$61,946,773	$43,545,573	$32,836,346	$90,578,184
Prepaid expenses	153,354	50,534	55,602	495,164
Other non-financial assets	-	-	268,987	-
Total non-financial assets	$ 62,100,127	$ 43,596,107	$ 33,160,935	$ 91,073,348
Accumulated surplus	$ 11,679,987	$ 14,462,455	$ 8,332,359	$ 15,228,047
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ -	$ 2,798,581	$ -	$ 799,912
Total operating reserves	2,812,176	6,978,831	1,381,405	8,512,440
Investment in tangible capital assets	6,725,793	4,720,250	2,988,058	4,449,442
Total capital reserves***	1,998,203	-	3,962,896	1,148,579
Endowments	142,900	-	-	317,674
Accumulated Operating Surplus (Deficit)	$ 11,679,072	$ 14,497,662	$ 8,332,359	$ 15,228,047
Accumulated remeasurement gains (losses)	915	(35,207)	-	-
	$ 11,679,987	$ 14,462,455	$ 8,332,359	$ 15,228,047

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 3,099,491	$ 8,644,896	$ 2,371,829	$ 13,798,777
Accounts receivable (net after allowances)	1,559,610	4,070,471	1,576,392	1,222,914
Portfolio Investments	-	129,063	-	1,605,370
Other current assets	-	65,383	-	-
Total financial assets	$ 4,659,101	$ 12,909,813	$ 3,948,222	$ 16,627,061
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	339,950	980,615	2,188,616	1,926,022
Deferred revenue	21,034,561	37,795,062	18,571,352	32,775,868
Employee future benefits liability	-	304,281	-	1,373,151
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	982,692	265,695	174,762	251,195
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	-	40,517	219,489
Mortgages	-	-	-	-
Total liabilities	$ 22,357,203	$ 39,345,653	$ 20,975,247	$ 36,545,725
Net financial assets (debt)	$ (17,698,103)	$ (26,435,840)	$ (17,027,026)	$ (19,918,664)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$22,978,174	$38,388,143	$21,501,226	$36,907,691
Prepaid expenses	47,953	122,837	492,223	343,754
Other non-financial assets	-	-	57,517	20
Total non-financial assets	$ 23,026,127	$ 38,510,980	$ 22,050,966	$ 37,251,465
Accumulated surplus	$ 5,328,024	$ 12,075,140	$ 5,023,940	$ 17,332,801
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 262,214	$ 1,281,075	$ 260,868	$ 1,684,814
Total operating reserves	2,454,693	7,094,815	1,075,763	5,772,500
Investment in tangible capital assets	2,559,602	3,699,250	3,687,309	5,655,713
Total capital reserves***	51,515	-	-	2,511,333
Endowments	-	-	-	1,700,111
Accumulated Operating Surplus (Deficit)	$ 5,328,024	$ 12,075,140	$ 5,023,940	$ 17,324,471
Accumulated remeasurement gains (losses)	-	-	-	8,330
	$ 5,328,024	$ 12,075,140	$ 5,023,940	$ 17,332,801

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Mother Earth's Children's Charter School Society	New Horizons Charter School Society	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 210,604	$ 266,916	$ 9,983,798	$ 7,609,536
Accounts receivable (net after allowances)	32,212	19,401	3,303,049	4,959,594
Portfolio Investments	151,430	750,595	-	96,815
Other current assets	-	-	-	-
Total financial assets	$ 394,246	$ 1,036,912	$ 13,286,847	$ 12,665,945
LIABILITIES				
Bank indebtedness	$ 54,547	$ -	$ -	$ -
Accounts payable and accrued liabilities	48,223	87,719	1,628,476	2,567,350
Deferred revenue	2,000	1,245,687	58,078,645	64,480,371
Employee future benefits liability	-	-	-	133,100
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	1,048,887	1,847,219
Unsupported Debentures and Capital Loans	-	-	3,795	170,168
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 104,770	$ 1,333,406	$ 60,759,803	$ 69,198,208
Net financial assets (debt)	$ 289,476	$ (296,494)	$ (47,472,956)	$ (56,532,263)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$301,265	$1,246,117	$67,204,435	$71,401,956
Prepaid expenses	20,695	6,983	-	1,223,758
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 321,960	$ 1,253,100	$ 67,204,435	$ 72,625,714
Accumulated surplus	$ 611,436	$ 956,606	$ 19,731,480	$ 16,093,451
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 310,171	$ 533,494	$ 489,468	$ 5,476
Total operating reserves	-	314,896	8,845,158	6,784,788
Investment in tangible capital assets	301,265	2,526	9,963,353	8,140,379
Total capital reserves***	-	105,690	433,501	1,161,447
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 611,436	$ 956,606	$ 19,731,480	$ 16,092,091
Accumulated remeasurement gains (losses)	-	-	-	1,360
	$ 611,436	$ 956,606	$ 19,731,480	$ 16,093,451

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Northland School Div. # 61	Northwest Francophone Education Region # 1	Palliser Regional Div. # 26	Parkland School Div. # 70
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 2,338,657	$ 1,756,799	$ 5,665,012	$ 13,385,933
Accounts receivable (net after allowances)	4,314,487	371,591	2,387,480	834,494
Portfolio Investments	-	420,513	74,324	-
Other current assets	68,250	20,319	-	-
Total financial assets	$ 6,721,394	$ 2,569,222	$ 8,126,816	$ 14,220,427
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,195,918	218,570	3,225,599	4,283,806
Deferred revenue	61,323,425	16,977,783	36,773,346	82,515,864
Employee future benefits liability	411,641	52,824	258,400	488,399
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	127,422	-	1,258,861	155,845
Unsupported Debentures and Capital Loans	1,925	-	-	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 64,060,331	$ 17,249,177	$ 41,516,206	$ 87,443,914
Net financial assets (debt)	$ (57,338,937)	$ (14,679,955)	$ (33,389,390)	$ (73,223,487)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$66,946,111	$16,707,659	$39,846,208	$87,806,906
Prepaid expenses	405,686	49,009	469,650	235,483
Other non-financial assets	39,267	-	8,593	-
Total non-financial assets	$ 67,391,064	$ 16,756,668	$ 40,324,451	$ 88,042,389
Accumulated surplus	$ 10,052,128	$ 2,076,713	$ 6,935,061	$ 14,818,901
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 247,204	$ 434,975	$ 2,217,963	$ 943,768
Total operating reserves	-	921,382	1,035,949	4,881,131
Investment in tangible capital assets	8,465,499	538,670	3,595,629	5,796,780
Total capital reserves***	1,339,425	181,686	-	3,197,222
Endowments	-	-	85,520	-
Accumulated Operating Surplus (Deficit)	$ 10,052,128	$ 2,076,713	$ 6,935,061	$ 14,818,901
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 10,052,128	$ 2,076,713	$ 6,935,061	$ 14,818,901

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Peace River School Div. # 10	Peace Wapiti School Div. # 76	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 18,765,073	$ 9,314,968	$ 7,083,756	$ 5,608,834
Accounts receivable (net after allowances)	2,438,933	1,871,809	5,229,980	564,542
Portfolio Investments	-	6,405,438	-	69,549
Other current assets	515,693	499,274	-	-
Total financial assets	$ 21,719,700	$ 18,091,489	$ 12,313,736	$ 6,242,925
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,336,121	3,371,200	1,268,868	618,593
Deferred revenue	29,217,189	56,584,090	16,893,708	14,850,378
Employee future benefits liability	54,782	774,019	-	58,200
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	1,086,890	1,237,950	961,010	207,991
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 32,694,982	$ 61,967,259	$ 19,123,586	$ 15,735,162
Net financial assets (debt)	$ (10,975,282)	$ (43,875,770)	$ (6,809,850)	$ (9,492,237)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$36,199,790	$63,726,381	$19,769,552	$17,456,841
Prepaid expenses	125,204	180,790	110,165	143,558
Other non-financial assets	-	71,652	379,611	-
Total non-financial assets	$ 36,324,994	$ 63,978,823	$ 20,259,328	$ 17,600,399
Accumulated surplus	$ 25,349,712	$ 20,103,053	$ 13,449,478	$ 8,108,162
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 2,801,004	$ 15,459	$ 903,069	$ 350,000
Total operating reserves	9,773,936	4,468,044	6,588,805	1,616,522
Investment in tangible capital assets	8,125,735	10,265,959	4,298,096	4,103,067
Total capital reserves***	4,649,037	5,283,096	1,659,508	2,038,573
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 25,349,712	$ 20,032,558	$ 13,449,478	$ 8,108,162
Accumulated remeasurement gains (losses)	-	70,495	-	-
	$ 25,349,712	$ 20,103,053	$ 13,449,478	$ 8,108,162

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39	Red Deer Public School Dist. # 104	Rocky View School Div. # 41
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 7,786,875	$ 17,208,058	$ 9,183,815	$ 40,061,095
Accounts receivable (net after allowances)	2,218,632	3,148,396	1,567,693	3,796,265
Portfolio Investments	-	256,020	181,043	-
Other current assets	-	-	-	123,686
Total financial assets	$ 10,005,507	$ 20,612,474	$ 10,932,551	$ 43,981,046
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,503,052	3,139,337	2,055,557	$ 21,517,078
Deferred revenue	19,412,604	66,440,766	68,022,314	$ 175,478,663
Employee future benefits liability	290,301	1,851,673	1,319,784	$ -
Other liabilities	-	-	41,419	$ -
Debt				
Supported: Debentures and other supported debt	747,085	251,623	1,040,123	$ 689,946
Unsupported Debentures and Capital Loans	-	3,211,000	-	$ 3,248,719
Capital leases	-	-	-	$ -
Mortgages	-	-	-	$ -
Total liabilities	$ 21,953,042	$ 74,894,399	$ 72,479,197	$ 200,934,406
Net financial assets (debt)	$ (11,947,535)	$ (54,281,925)	$ (61,546,646)	$ (156,953,360)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$21,212,520	$74,138,863	$74,213,689	$197,715,986
Prepaid expenses	231,314	947,780	847,806	366,493
Other non-financial assets	-	94,512	432,578	-
Total non-financial assets	$ 21,443,834	$ 75,181,155	$ 75,494,073	$ 198,082,479
Accumulated surplus	$ 9,496,299	$ 20,899,230	$ 13,947,427	$ 41,129,119
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 1,678,905	$ -	$ 3,142,214	$ -
Total operating reserves	2,091,377	10,991,678	2,878,267	16,938,027
Investment in tangible capital assets	4,586,809	6,429,864	7,325,062	22,384,955
Total capital reserves***	1,139,208	3,438,830	408,840	1,700,675
Endowments	-	-	193,044	105,462
Accumulated Operating Surplus (Deficit)	$ 9,496,299	$ 20,860,372	$ 13,947,427	$ 41,129,119
Accumulated remeasurement gains (losses)	-	38,858	-	-
	$ 9,496,299	$ 20,899,230	$ 13,947,427	$ 41,129,119

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Capital reserves are funds set aside by the board tomeet future capital expenditures. Once the capital reserves are established, the funds cannot be spent on operating purposes without prior ministerial approval.

Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	St. Albert Public School Dist. # 5565	St. Paul Education Regional Div. # 1	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 12,140,530	$ 8,016,770	$ 3,547,952	$ 2,975,285
Accounts receivable (net after allowances)	2,894,998	1,653,818	885,808	685,508
Portfolio Investments	-	-	-	43,041
Other current assets	-	-	-	23,940
Total financial assets	$ 15,035,528	$ 9,670,588	$ 4,433,760	$ 3,727,774
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,287,159	2,909,081	688,890	845,996
Deferred revenue	22,811,012	52,688,128	38,433,775	19,985,397
Employee future benefits liability	257,403	-	-	37,500
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	1,929,245	212,190	709,670	311,992
Unsupported Debentures and Capital Loans	-	-	567,158	-
Capital leases	15,237	-	-	-
Mortgages	-	-	-	-
Total liabilities	$ 27,300,056	$ 55,809,399	$ 40,399,493	$ 21,180,885
Net financial assets (debt)	$ (12,264,528)	$ (46,138,811)	$ (35,965,733)	$ (17,453,111)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$26,755,284	$56,432,635	$42,351,975	$22,379,810
Prepaid expenses	218,236	155,293	227,815	95,088
Other non-financial assets	-	-	60,509	-
Total non-financial assets	$ 26,973,520	$ 56,587,928	$ 42,640,299	$ 22,474,898
Accumulated surplus	$ 14,708,992	$ 10,449,118	$ 6,674,566	$ 5,021,786
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 5,204	$ 567,792	$ 1,040,481	$ -
Total operating reserves	8,153,686	4,420,360	1,623,731	1,523,299
Investment in tangible capital assets	4,756,729	5,218,968	3,710,354	2,662,415
Total capital reserves***	1,793,373	241,997	300,000	836,072
Endowments	-	-	-	-
Accumulated Operating Surplus (Deficit)	$ 14,708,992	$ 10,449,118	$ 6,674,566	$ 5,021,786
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 14,708,992	$ 10,449,118	$ 6,674,566	$ 5,021,786

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

	(in dollars)			
	Suzuki Charter School Society	Valhalla School Foundation	Westmount Charter School Society	Westwind School Div. # 74
FINANCIAL ASSETS				
Cash and Cash Equivalents	$ 324,117	$ 123,588	$ 765,758	$ 3,564,559
Accounts receivable (net after allowances)	46,781	15,194	88,738	1,034,053
Portfolio Investments	265,900	-	1,256,854	1,654,234
Other current assets	-	-	-	-
Total financial assets	$ 636,798	$ 138,782	$ 2,111,350	$ 6,252,846
LIABILITIES				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	59,696	29,762	571,972	591,548
Deferred revenue	665,434	503,535	272,768	38,798,383
Employee future benefits liability	-	-	-	129,283
Other liabilities	-	-	-	-
Debt				
Supported: Debentures and other supported debt	-	-	-	714,600
Unsupported Debentures and Capital Loans	-	-	-	-
Capital leases	-	8,039	-	-
Mortgages	-	-	-	-
Total liabilities	$ 725,130	$ 541,336	$ 844,740	$ 40,233,814
Net financial assets (debt)	$ (88,332)	$ (402,554)	$ 1,266,610	$ (33,980,968)
NON-FINANCIAL ASSETS				
Total tangible capital assets	$771,484	$529,256	$0	$43,831,384
Prepaid expenses	18,896	4,642	122,657	179,965
Other non-financial assets	-	-	-	-
Total non-financial assets	$ 790,380	$ 533,898	$ 122,657	$ 44,011,349
Accumulated surplus	$ 702,048	$ 131,344	$ 1,389,267	$ 10,030,381
Accumulated surplus / (deficit) is comprised of:				
Unrestricted surplus	$ 481,749	$ 109,276	$ 1,294,812	$ 1,277,794
Total operating reserves	-	-	94,455	1,727,310
Investment in tangible capital assets	200,299	22,068	-	6,421,911
Total capital reserves***	20,000	-	-	418,518
Endowments	-	-	-	184,848
Accumulated Operating Surplus (Deficit)	$ 702,048	$ 131,344	$ 1,389,267	$ 10,030,381
Accumulated remeasurement gains (losses)	-	-	-	-
	$ 702,048	$ 131,344	$ 1,389,267	$ 10,030,381

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

(in dollars)

	Wetaskiwin Regional Div. # 11	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
FINANCIAL ASSETS			
Cash and Cash Equivalents	$ 9,099,894	$ 10,049,236	$ 4,857,946
Accounts receivable (net after allowances)	5,111,309	1,835,931	1,863,613
Portfolio Investments	10	-	10,946,442
Other current assets	-	525	5,761
Total financial assets	$ 14,211,213	$ 11,885,692	$ 17,673,762
LIABILITIES			
Bank indebtedness	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,414,213	2,352,923	2,073,518
Deferred revenue	37,285,197	53,521,680	56,098,685
Employee future benefits liability	206,696	343,494	-
Other liabilities	-	-	-
Debt			
Supported: Debentures and other supported debt	1,279,660	1,232,064	894,485
Unsupported Debentures and Capital Loans	-	-	-
Capital leases	-	-	-
Mortgages	-	-	-
Total liabilities	$ 40,185,766	$ 57,450,161	$ 59,066,688
Net financial assets (debt)	$ (25,974,553)	$ (45,564,469)	$ (41,392,926)
NON-FINANCIAL ASSETS			
Total tangible capital assets	$39,124,780	$58,681,665	$59,361,645
Prepaid expenses	100,203	383,579	585,046
Other non-financial assets	266,717	149,197	-
Total non-financial assets	$ 39,491,700	$ 59,214,441	$ 59,946,691
Accumulated surplus	$ 13,517,147	$ 13,649,972	$ 18,553,765
Accumulated surplus / (deficit) is comprised of:			
Unrestricted surplus	$ -	$ 1,298,723	$ 412,366
Total operating reserves	6,524,931	4,924,384	7,977,994
Investment in tangible capital assets	5,748,556	6,524,528	6,828,439
Total capital reserves***	1,152,860	902,337	3,137,160
Endowments	90,800	-	197,805
Accumulated Operating Surplus (Deficit)	$ 13,517,147	$ 13,649,972	$ 18,553,765
Accumulated remeasurement gains (losses)	-	-	-
	$ 13,517,147	$ 13,649,972	$ 18,553,765

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Financial Position and Accumulated Surplus

As at August 31, 2013

	(in dollars)		
	August 31		September 1
	2013 Actual Totals	2012 Actual Totals	2011 Actual Totals
FINANCIAL ASSETS			
Cash and Cash Equivalents	$ 764,528,007	$ 659,869,151	$ 627,255,804
Accounts receivable (net after allowances)	232,816,791	259,594,602	308,779,898
Portfolio Investments	198,774,554	205,326,222	209,849,308
Other current assets	3,201,744	2,416,205	2,004,188
Total financial assets	$ 1,199,321,096	$ 1,127,206,179	$ 1,147,889,198
LIABILITIES			
Bank indebtedness	$ 80,044	$ 141,823	$ 764,412
Accounts payable and accrued liabilities	301,894,252	307,770,971	306,315,038
Deferred revenue	4,648,606,461	4,575,987,363	4,453,382,873
Employee future benefits liability	68,123,442	62,216,343	62,238,322
Other liabilities	378,423	535,229	1,703,377
Debt			
Supported: Debentures and other supported debt	87,869,932	111,708,388	142,871,907
Unsupported Debentures and Capital Loans	21,472,961	14,263,091	17,076,155
Capital leases	18,155,218	18,741,900	44,023,625
Mortgages	-	-	-
Total liabilities	$ 5,146,580,733	$ 5,091,365,108	$ 5,028,375,709
Net financial assets (debt)	$ (3,947,259,637)	$ (3,964,158,929)	$ (3,880,486,511)
NON-FINANCIAL ASSETS			
Total tangible capital assets	$5,083,711,811	$5,001,148,384	$4,865,230,360
Prepaid expenses	33,865,986	33,000,286	30,759,167
Other non-financial assets	7,910,018	9,969,356	11,376,957
Total non-financial assets	$ 5,125,487,815	$ 5,044,118,027	$ 4,907,366,484
Accumulated surplus	$ 1,178,228,178	$ 1,079,959,105	$ 1,026,879,973
Accumulated surplus / (deficit) is comprised of:			
Unrestricted surplus	$ 86,769,478	$ 68,209,611	$ 69,252,251
Total operating reserves	366,756,042	278,931,399	269,729,910
Investment in tangible capital assets	575,971,771	576,469,498	565,507,059
Total capital reserves***	136,044,865	149,926,160	116,648,601
Endowments	6,599,855	6,197,061	5,697,608
Accumulated Operating Surplus (Deficit)	$ 1,172,142,011	$ 1,079,733,729	$ 1,026,821,639
Accumulated remeasurement gains (losses)	6,086,167	225,376	58,334
	$ 1,178,228,178	$ 1,079,959,105	$ 1,026,879,973

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Almadina School Society	*Aspen View Public School Div. # 78	Aurora School Ltd.	Battle River Regional Div. # 31
REVENUES				
Alberta Education	$ 7,608,578	$ 36,573,756	$ 5,476,212	$ 77,050,038
Other - Government of Alberta	-	777,847	-	612,841
Federal Government and/or First Nations	-	2,145,713	-	-
Other Alberta school authorities	-	117,986	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	159,026	190,406	217,301	1,204,454
Other sales and services	-	908,025	12,037	1,601,914
Investment income	9,788	162,229	67,314	127,882
Gifts and donations	2,596	-	6,770	260,206
Rentals of facilities	4,700	35,530	42,639	22,361
Fundraising	16,033	2,379,549	49,989	1,358,646
Gains (losses)on disposal of capital assets	-	-	-	172,310
Other revenue	3,389	-	-	-
Total revenues	$ 7,804,110	$ 43,291,041	$ 5,872,262	$ 82,410,652
EXPENSES				
Instruction	$ 6,129,312	$ 27,669,227	$ 3,601,872	$ 58,244,028
Plant Operations and Maintenance	603,105	5,580,557	1,170,261	11,390,647
Transportation	667,976	4,031,322	420,356	5,379,514
Administration	400,626	1,917,599	214,235	2,803,789
External Services	-	2,560,188	-	1,258,560
Total expenses	$ 7,801,019	$ 41,758,893	$ 5,406,724	$ 79,076,538
Operating surplus (deficit)	$ 3,091	$ 1,532,148	$ 465,538	$ 3,334,114
Changes in Financial Position:				
Total cash flows from operating transactions	$ (166,226)	$ 1,081,863	$ 915,733	$ 4,207,348
Total cash flows from capital transactions	-	(3,425,546)	(298,922)	(1,512,177)
Total cash flows from investing transactions	(51,768)	(1,311)	-	1,531
Total cash flows from financing transactions	-	(396,215)	-	(590,294)
Increase (decrease) in cash and cash equivalents	$ (217,994)	$ (2,741,209)	$ 616,811	$ 2,106,408
Cash and cash equivalents, at beginning of the year	650,986	5,383,086	3,956,685	8,548,200
Cash and cash equivalents, at end of the year	$ 432,992	$ 2,641,877	$ 4,573,496	$ 10,654,608
Alberta Education Funded Student Enrolment* **	704	2,682	514	6,018

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
REVENUES				
Alberta Education	$ 95,679,168	$ 3,395,467	$ 55,811,208	$ 5,073,758
Other - Government of Alberta	417,656	-	521,753	565
Federal Government and/or First Nations	-	-	4,342	-
Other Alberta school authorities	2,318	-	33,000	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	2,754,531	-	655,347	355,228
Other sales and services	1,167,351	14,389	264,535	78,602
Investment income	298,124	26,297	59,669	4,560
Gifts and donations	161,929	250	130,307	1,300
Rentals of facilities	87,089	-	20,478	470
Fundraising	1,809,042	-	1,381,860	115
Gains (losses)on disposal of capital assets	3,885	-	3,735	-
Other revenue	-	64,405	-	10,666
Total revenues	$ 102,381,093	$ 3,500,808	$ 58,886,234	$ 5,525,264
EXPENSES				
Instruction	$ 80,751,923	$ 2,307,718	$ 42,372,013	$ 3,971,030
Plant Operations and Maintenance	12,440,785	859,280	8,028,682	769,444
Transportation	3,907,445	35,036	5,946,118	430,872
Administration	3,439,365	177,972	2,003,078	296,675
External Services	461,174	-	544,195	-
Total expenses	$ 101,000,692	$ 3,380,007	$ 58,894,086	$ 5,468,021
Operating surplus (deficit)	$ 1,380,401	$ 120,801	$ (7,852)	$ 57,243
Changes in Financial Position:				
Total cash flows from operating transactions	$ 3,226,275	$ 265,778	$ 574,889	$ 419,280
Total cash flows from capital transactions	(1,993,222)	-	(391,675)	(93,214)
Total cash flows from investing transactions	1,044,848	(19,464)	-	(2,703)
Total cash flows from financing transactions	(456,734)	-	(590,261)	-
Increase (decrease) in cash and cash equivalents	$ 1,821,167	$ 246,314	$ (407,047)	$ 323,363
Cash and cash equivalents, at beginning of the year	8,283,349	380,438	3,797,924	420,162
Cash and cash equivalents, at end of the year	$ 10,104,516	$ 626,752	$ 3,390,877	$ 743,525
Alberta Education Funded Student Enrolment***	8,772	145	4,154	484

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
REVENUES				
Alberta Education	$ 6,178,153	$ 415,025,372	$ 1,075,073,000	$ 6,240,779
Other - Government of Alberta	271,680	435,911	1,709,000	-
Federal Government and/or First Nations	-	963,963	2,201,000	-
Other Alberta school authorities	-	88,155	1,756,000	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	83,849,565	-	-
Fees	617,631	11,884,438	35,217,000	791,958
Other sales and services	-	3,998,970	21,824,000	188,661
Investment income	55,674	965,857	4,453,000	26,340
Gifts and donations	12,558	3,105,272	6,083,000	15,356
Rentals of facilities	5,000	2,123,020	5,641,000	5,423
Fundraising	-	2,820,226	11,267,000	78,396
Gains (losses)on disposal of capital assets	15,175	-	138,000	-
Other revenue	244,754	4,855	30,000	149,563
Total revenues	$ 7,400,625	$ 525,265,604	$ 1,165,392,000	$ 7,496,476
EXPENSES				
Instruction	$ 5,460,006	$ 425,343,722	$ 929,031,000	$ 5,215,729
Plant Operations and Maintenance	1,027,431	65,408,798	141,178,000	1,400,259
Transportation	776,360	13,372,753	37,849,000	575,323
Administration	248,165	16,824,486	38,448,000	366,235
External Services	-	2,677,494	26,545,000	-
Total expenses	$ 7,511,962	$ 523,627,253	$ 1,173,051,000	$ 7,557,546
Operating surplus (deficit)	$ (111,337)	$ 1,638,351	$ (7,659,000)	$ (61,070)
Changes in Financial Position:				
Total cash flows from operating transactions	$ (209,389)	$ 13,577,078	$ 44,262,000	$ 51,879
Total cash flows from capital transactions	(499,492)	(9,663,086)	(60,222,000)	(94,999)
Total cash flows from investing transactions	(337,856)	-	17,052,000	2,006
Total cash flows from financing transactions	341,753	(296,389)	(3,027,000)	-
Increase (decrease) in cash and cash equivalents	$ (704,984)	$ 3,617,603	$ (1,935,000)	$ (41,114)
Cash and cash equivalents, at beginning of the year	1,043,294	50,099,407	88,046,000	544,004
Cash and cash equivalents, at end of the year	$ 338,310	$ 53,717,010	$ 86,111,000	$ 502,890
Alberta Education Funded Student Enrolment***	599	46,903	100,652	600

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Chinook's Edge School Div. # 73	Christ the Redeemer Catholic Sep. Regional Div. # 3
REVENUES				
Alberta Education	$ 20,520,999	$ 2,266,946	$ 115,002,340	$ 81,630,967
Other - Government of Alberta	807,024	17,594	896,565	461,043
Federal Government and/or First Nations	2,892,211	-	357,727	103,269
Other Alberta school authorities	14,989	-	115,963	148,653
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	292,036	-
Property Taxes	-	-	-	6,151,213
Fees	631,798	118,250	2,457,443	1,641,104
Other sales and services	513,197	57,895	1,536,793	468,362
Investment income	2,933	16,937	173,749	79,800
Gifts and donations	103,812	21,033	392,203	202,975
Rentals of facilities	149,448	-	178,031	1,980
Fundraising	296,192	9,704	994,672	604,598
Gains (losses)on disposal of capital assets	3,000	-	53,410	19,519
Other revenue	18,845	7,771	70,939	698,339
Total revenues	$ 25,954,447	$ 2,516,131	$ 122,521,869	$ 92,211,822
EXPENSES				
Instruction	$ 18,276,425	$ 1,833,806	$ 97,339,521	$ 70,004,659
Plant Operations and Maintenance	3,879,805	237,504	14,620,567	12,445,642
Transportation	1,058,529	113,099	6,903,593	4,579,119
Administration	1,186,327	193,837	4,151,893	1,957,955
External Services	794,134	55,164	1,530,074	107,472
Total expenses	$ 25,195,220	$ 2,433,410	$ 124,545,647	$ 89,094,847
Operating surplus (deficit)	$ 759,227	$ 82,720	$ (2,023,779)	$ 3,116,975
Changes in Financial Position:				
Total cash flows from operating transactions	$ 2,302,221	$ 152,168	$ 4,003,179	$ 5,237,700
Total cash flows from capital transactions	(127,356)	(122,637)	(3,258,577)	(1,994,634)
Total cash flows from investing transactions	-	62,359	617,081	(2,441)
Total cash flows from financing transactions	(665,308)	(3,716)	(422,357)	(534,142)
Increase (decrease) in cash and cash equivalents	$ 1,509,557	$ 88,174	$ 939,326	$ 2,706,483
Cash and cash equivalents, at beginning of the year	311,362	96,955	8,678,065	3,486,847
Cash and cash equivalents, at end of the year	$ 1,820,919	$ 185,129	$ 9,617,391	$ 6,193,330
Alberta Education Funded Student Enrolment***	1,759	200	10,173	8,090

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Clearview School Div. # 71	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3	Edmonton Catholic Sep. School Dist. # 7
REVENUES				
Alberta Education	$ 30,892,688	$ 24,247,304	$ 13,697,473	$ 375,742,727
Other - Government of Alberta	488,105	103,427	-	701,523
Federal Government and/or First Nations	-	-	-	5,306,130
Other Alberta school authorities	3,000	53,060	61,319	241,378
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	687,401	447,155	147,077	16,298,847
Other sales and services	396,445	38,258	77,447	5,611,699
Investment income	59,320	98,290	8,438	607,740
Gifts and donations	50,353	39,112	52,613	4,096,809
Rentals of facilities	12,681	13,800	14,172	2,201,206
Fundraising	386,859	303,282	100,123	854,547
Gains (losses)on disposal of capital assets	6,420	-	11,412	3,469
Other revenue	18,579	39,136	-	-
Total revenues	$ 33,001,851	$ 25,382,824	$ 14,170,074	$ 411,666,075
EXPENSES				
Instruction	$ 23,950,589	$ 21,361,962	$ 8,605,209	$ 311,963,664
Plant Operations and Maintenance	4,992,260	2,451,996	2,279,033	50,895,401
Transportation	3,215,584	349,143	1,344,240	16,554,623
Administration	1,346,573	1,410,977	805,795	12,055,717
External Services	239,483	41,665	601,931	5,124,084
Total expenses	$ 33,744,489	$ 25,615,743	$ 13,636,208	$ 396,593,489
Operating surplus (deficit)	$ (742,638)	$ (232,919)	$ 533,866	$ 15,072,586
Changes in Financial Position:				
Total cash flows from operating transactions	$ 804,645	$ 664,174	$ 1,086,139	$ 19,143,951
Total cash flows from capital transactions	(770,228)	(107,066)	(142,373)	(4,690,098)
Total cash flows from investing transactions	(42,828)	(1,051,016)	-	-
Total cash flows from financing transactions	(243,210)	-	-	(363,128)
Increase (decrease) in cash and cash equivalents	$ (251,621)	$ (493,908)	$ 943,766	$ 14,090,725
Cash and cash equivalents, at beginning of the year	2,663,687	3,809,648	218,091	39,418,002
Cash and cash equivalents, at end of the year	$ 2,412,066	$ 3,315,740	$ 1,161,857	$ 53,508,727
Alberta Education Funded Student Enrolment***	2,327	2,339	620	33,061

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep. Regional Div. # 2
REVENUES				
Alberta Education	$ 889,385,333	$ 53,622,532	$ 170,052,132	$ 33,359,585
Other - Government of Alberta	3,821,312	34,472	1,431,893	135,350
Federal Government and/or First Nations	2,447,621	-	(1,706)	35,090
Other Alberta school authorities	2,060,695	-	411,180	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	9,465,421	-	5,020,485
Fees	29,619,252	2,422,738	6,054,195	903,616
Other sales and services	23,471,803	1,189,564	3,676,134	697,450
Investment income	1,220,175	72,434	310,872	118,545
Gifts and donations	7,413,362	201,884	651,650	77,657
Rentals of facilities	3,463,076	110,810	290,429	-
Fundraising	1,662,396	970,359	676,840	210,420
Gains (losses)on disposal of capital assets	4,701,092	2,050	2,000	-
Other revenue	-	-	-	-
Total revenues	$ 969,266,117	$ 68,092,264	$ 183,555,619	$ 40,558,198
EXPENSES				
Instruction	$ 725,987,925	$ 51,522,108	$ 142,929,665	$ 32,526,321
Plant Operations and Maintenance	135,605,700	10,090,255	19,447,111	6,248,593
Transportation	32,634,883	3,336,014	11,001,583	370,746
Administration	32,947,945	2,723,421	6,662,713	1,620,449
External Services	24,137,843	533,734	867,004	49,514
Total expenses	$ 951,314,296	$ 68,205,532	$ 180,908,076	$ 40,815,623
Operating surplus (deficit)	$ 17,951,821	$ (113,268)	$ 2,647,543	$ (257,425)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 38,709,419	$ (1,678,877)	$ 7,511,518	$ 425,233
Total cash flows from capital transactions	(19,754,439)	(1,130,037)	(2,935,248)	(2,295,069)
Total cash flows from investing transactions	-	-	3,865,161	-
Total cash flows from financing transactions	8,470,139	(162,230)	(997,132)	402,173
Increase (decrease) in cash and cash equivalents	$ 27,425,119	$ (2,971,144)	$ 7,444,299	$ (1,467,663)
Cash and cash equivalents, at beginning of the year	60,476,896	8,941,359	6,460,511	8,231,594
Cash and cash equivalents, at end of the year	$ 87,902,015	$ 5,970,215	$ 13,904,810	$ 6,763,931
Alberta Education Funded Student Enrolment***	78,824	5,533	15,586	3,585

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

	(in dollars)			
	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep. School Dist. # 32
REVENUES				
Alberta Education	$ 29,228,480	$ 82,991,803	$ 71,341,741	$ 64,578,366
Other - Government of Alberta	109,839	135,361	703,697	1,169,738
Federal Government and/or First Nations	-	271,500	122,780	507,097
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	2,486,327	2,650,860	1,522,230	2,241,789
Other sales and services	32,912	83,735	940,617	377,581
Investment income	136,566	238,961	166,666	254,432
Gifts and donations	10,194	251,708	651,864	1,474,495
Rentals of facilities	19,531	18,015	966,754	528,067
Fundraising	306,186	747,120	1,928,506	624,872
Gains (losses)on disposal of capital assets	48,000	975	5,000	-
Other revenue	-	673,000	-	169,966
Total revenues	$ 32,378,035	$ 88,063,038	$ 78,349,855	$ 71,926,403
EXPENSES				
Instruction	$ 25,743,798	$ 65,077,936	$ 61,744,277	$ 54,250,104
Plant Operations and Maintenance	2,215,624	11,540,357	12,310,244	9,300,920
Transportation	2,958,769	3,995,269	2,128,524	1,571,762
Administration	1,177,748	2,391,089	3,356,284	2,429,179
External Services	-	-	-	1,990,247
Total expenses	$ 32,095,939	$ 83,004,651	$ 79,539,329	$ 69,542,212
Operating surplus (deficit)	$ 282,096	$ 5,058,387	$ (1,189,474)	$ 2,384,191
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,521,550	$ 4,043,817	$ 9,602,939	$ 5,684,905
Total cash flows from capital transactions	(570,176)	(1,503,874)	(10,328,140)	(1,722,485)
Total cash flows from investing transactions	(53,617)	(28,342)	(31,808)	2,403,870
Total cash flows from financing transactions	82,285	(39,416)	-	(107,920)
Increase (decrease) in cash and cash equivalents	$ 980,042	$ 2,472,185	$ (757,009)	$ 6,258,370
Cash and cash equivalents, at beginning of the year	3,251,436	9,018,472	8,981,275	9,977,651
Cash and cash equivalents, at end of the year	$ 4,231,478	$ 11,490,657	$ 8,224,266	$ 16,236,021
Alberta Education Funded Student Enrolment***	3,042	7,239	4,863	4,559

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28	Grande Prairie School Dist. # 2357
REVENUES				
Alberta Education	$ 44,536,466	$ 68,410,893	$ 41,830,261	$ 84,201,593
Other - Government of Alberta	686,175	222,348	114,631	2,327,419
Federal Government and/or First Nations	4,537,161	1,463,354	6,000	9,071
Other Alberta school authorities	165,634	581	-	476,157
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	67,200	-	-
Property Taxes	-	-	4,199,580	-
Fees	295,383	1,185,497	1,342,444	2,086,087
Other sales and services	543,362	5,626,628	75,443	1,707,083
Investment income	61,671	197,772	91,185	130,603
Gifts and donations	27,098	244,216	183,345	846,894
Rentals of facilities	310,521	155,501	160,066	64,818
Fundraising	792,191	782,351	927,417	540,332
Gains (losses)on disposal of capital assets	4,000	1,950	-	-
Other revenue	-	71,482	225,205	-
Total revenues	$ 51,959,662	$ 78,429,772	$ 49,155,577	$ 92,390,057
EXPENSES				
Instruction	$ 37,850,704	$ 54,924,080	$ 35,857,724	$ 68,403,780
Plant Operations and Maintenance	7,019,385	9,941,755	7,307,445	14,243,500
Transportation	3,173,848	3,671,714	1,923,113	1,931,420
Administration	2,082,133	2,281,051	2,352,384	2,975,241
External Services	982,955	4,972,949	-	2,390,844
Total expenses	$ 51,109,025	$ 75,791,550	$ 47,440,666	$ 89,944,785
Operating surplus (deficit)	$ 850,637	$ 2,638,222	$ 1,714,911	$ 2,445,272
Changes in Financial Position:				
Total cash flows from operating transactions	$ 2,094,144	$ 11,440,853	$ 3,049,820	$ 11,825,655
Total cash flows from capital transactions	(1,729,931)	(7,126,884)	(1,054,634)	(9,460,854)
Total cash flows from investing transactions	-	(1,500,000)	430,508	-
Total cash flows from financing transactions	(189,865)	(379,985)	(363,267)	(538,280)
Increase (decrease) in cash and cash equivalents	$ 174,348	$ 2,433,984	$ 2,062,427	$ 1,826,521
Cash and cash equivalents, at beginning of the year	5,797,457	8,734,707	3,978,733	7,842,617
Cash and cash equivalents, at end of the year	$ 5,971,805	$ 11,168,691	$ 6,041,160	$ 9,669,138
Alberta Education Funded Student Enrolment***	2,829	5,691	3,749	7,037

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2	**Greater Southern Public Francophone Education Region # 4
REVENUES				
Alberta Education	$ 57,574,280	$ 41,582,650	$ 39,749,415	$ 23,126,440
Other - Government of Alberta	738,259	613,795	372,410	394,198
Federal Government and/or First Nations	29,500	576,224	1,328,642	19,013
Other Alberta school authorities	102,262	-	219,391	15,878
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	1,005,634	477,490	759,171	82,044
Other sales and services	2,375	216,056	125,436	36,886
Investment income	176,617	141,434	40,904	72,918
Gifts and donations	459,818	440,298	211,039	28,862
Rentals of facilities	15,678	106,246	101,114	-
Fundraising	884,587	1,258,344	191,520	232,850
Gains (losses)on disposal of capital assets	-	211,000	3,040	-
Other revenue	20,524	-	-	100,603
Total revenues	$ 61,009,534	$ 45,623,538	$ 43,102,082	$ 24,109,692
EXPENSES				
Instruction	$ 46,512,506	$ 34,297,418	$ 29,399,623	$ 16,686,272
Plant Operations and Maintenance	7,385,708	5,863,159	5,657,295	2,506,035
Transportation	4,022,655	2,289,340	4,696,668	2,370,993
Administration	2,632,724	1,869,148	1,478,606	1,273,121
External Services	155,058	355,155	1,609,282	-
Total expenses	$ 60,708,651	$ 44,674,221	$ 42,841,474	$ 22,836,421
Operating surplus (deficit)	$ 300,883	$ 949,317	$ 260,608	$ 1,273,271
Changes in Financial Position:				
Total cash flows from operating transactions	$ 2,009,061	$ 2,221,587	$ 11,513	$ 1,934,555
Total cash flows from capital transactions	(1,026,505)	(732,540)	(273,141)	(542,834)
Total cash flows from investing transactions	(6,000,000)	-	-	(330,984)
Total cash flows from financing transactions	(153,214)	(429,775)	-	-
Increase (decrease) in cash and cash equivalents	$ (5,170,658)	$ 1,059,272	$ (261,628)	$ 1,060,737
Cash and cash equivalents, at beginning of the year	9,978,186	8,343,198	3,566,528	2,430,451
Cash and cash equivalents, at end of the year	$ 4,807,528	$ 9,402,470	$ 3,304,900	$ 3,491,188
Alberta Education Funded Student Enrolment***	4,610	3,322	2,454	1,408

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

	(in dollars)			
	**Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Roman Catholic Sep. School Dist. # 734	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37
REVENUES				
Alberta Education	$ 13,645,572	$ 66,370,365	$ 40,205,878	$ 25,080,433
Other - Government of Alberta	-	404,513	37,143	503,923
Federal Government and/or First Nations	20,138	127,028	3,615,817	2,933,058
Other Alberta school authorities	57,974	55,354	480,109	132,215
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	1,371,846
Fees	105,829	2,997,570	854,792	282,481
Other sales and services	3,070	116,732	485,984	76,390
Investment income	11,270	50,680	201,553	99,448
Gifts and donations	6,799	84,473	96,479	72,072
Rentals of facilities	-	131,845	23,189	13,111
Fundraising	255,095	321,371	442,129	255,968
Gains (losses)on disposal of capital assets	-	3,000	79,417	9,889
Other revenue	28,209	1,276,986	206,534	130,146
Total revenues	$ 14,133,956	$ 71,939,917	$ 46,729,024	$ 30,960,980
EXPENSES				
Instruction	$ 9,824,604	$ 56,328,180	$ 35,417,725	$ 24,923,027
Plant Operations and Maintenance	1,338,138	7,694,582	4,911,942	3,837,948
Transportation	1,849,244	3,079,201	3,749,452	379,379
Administration	807,470	2,822,847	2,358,443	1,530,706
External Services	-	961,938	496,679	530,501
Total expenses	$ 13,819,456	$ 70,886,748	$ 46,934,241	$ 31,201,561
Operating surplus (deficit)	$ 314,500	$ 1,053,169	$ (205,217)	$ (240,581)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,163,222	$ 4,265,832	$ 1,598,153	$ 1,239,947
Total cash flows from capital transactions	(12,997)	(1,317,275)	(505,922)	(1,112,572)
Total cash flows from investing transactions	-	-	-	-
Total cash flows from financing transactions	-	(848,866)	(3,240)	(262,014)
Increase (decrease) in cash and cash equivalents	$ 1,150,225	$ 2,099,691	$ 1,088,991	$ (134,639)
Cash and cash equivalents, at beginning of the year	1,940,390	2,685,312	16,530,007	7,756,609
Cash and cash equivalents, at end of the year	$ 3,090,615	$ 4,785,003	$ 17,618,998	$ 7,621,970
Alberta Education Funded Student Enrolment*	874	5,850	2,755	1,906

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51
REVENUES				
Alberta Education	$ 50,741,411	$ 43,339,311	$ 23,063,948	$ 93,679,657
Other - Government of Alberta	118,510	384,425	6,959	577,070
Federal Government and/or First Nations	1,328,051	-	681,587	393,702
Other Alberta school authorities	-	19,487	-	-
Out of province authorities	-	-	2,680	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	1,585,475	1,479,869	479,987	2,879,254
Other sales and services	627,038	1,116,804	406,446	797,656
Investment income	85,290	217,000	68,025	117,983
Gifts and donations	164,804	300,966	139,332	469,881
Rentals of facilities	45,373	13,150	-	35,954
Fundraising	521,747	254,515	151,361	2,581,387
Gains (losses)on disposal of capital assets	6,659	10,529	500	-
Other revenue	-	16,241	1,561,898	-
Total revenues	$ 55,224,358	$ 47,152,297	$ 26,562,723	$ 101,532,544
EXPENSES				
Instruction	$ 43,321,446	$ 33,825,789	$ 19,501,354	$ 79,621,222
Plant Operations and Maintenance	6,723,429	6,232,268	3,406,730	12,552,084
Transportation	1,888,839	3,368,574	2,147,448	2,161,427
Administration	2,296,859	1,729,237	1,223,449	3,377,468
External Services	-	877,970	332,856	158,281
Total expenses	$ 54,230,573	$ 46,033,838	$ 26,611,837	$ 97,870,482
Operating surplus (deficit)	$ 993,785	$ 1,118,459	$ (49,114)	$ 3,662,062
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,888,389	$ 867,331	$ 2,203,999	$ 5,973,726
Total cash flows from capital transactions	(714,443)	(2,025,280)	(529,340)	(2,391,724)
Total cash flows from investing transactions	26	714,194	-	67,278
Total cash flows from financing transactions	(189,764)	(73,170)	(1,281,362)	(424,885)
Increase (decrease) in cash and cash equivalents	$ 984,208	$ (516,925)	$ 393,297	$ 3,224,395
Cash and cash equivalents, at beginning of the year	6,659,276	6,325,754	4,306,970	9,765,306
Cash and cash equivalents, at end of the year	$ 7,643,484	$ 5,808,829	$ 4,700,267	$ 12,989,701
Alberta Education Funded Student Enrolment***	4,165	3,350	1,794	8,504

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

	(in dollars)			
	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76
REVENUES				
Alberta Education	$ 20,385,569	$ 43,906,801	$ 26,806,450	$ 74,771,668
Other - Government of Alberta	-	56,580	339,511	782,506
Federal Government and/or First Nations	64,434	2,940,632	4,736	-
Other Alberta school authorities	-	-	230,149	160,950
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	1,362,363	-	3,930,555	-
Fees	631,626	549,842	1,094,578	1,396,061
Other sales and services	258	750,811	1,530	1,842,453
Investment income	548,895	178,341	18,312	119,484
Gifts and donations	106,135	304,259	184,417	290,834
Rentals of facilities	-	39,713	21,105	142,112
Fundraising	671,974	470,948	462,148	1,128,549
Gains (losses)on disposal of capital assets	-	7,662	125	443,434
Other revenue	-	-	15,347	-
Total revenues	$ 23,771,254	$ 49,205,589	$ 33,108,962	$ 81,078,051
EXPENSES				
Instruction	$ 16,088,657	$ 35,928,853	$ 25,540,083	$ 65,251,307
Plant Operations and Maintenance	3,838,070	6,723,317	3,713,379	8,388,983
Transportation	193,689	3,220,987	1,165,598	2,072,404
Administration	1,176,430	1,961,984	1,676,765	2,374,407
External Services	1,388,573	38,743	418,162	1,927,968
Total expenses	$ 22,685,419	$ 47,873,884	$ 32,513,987	$ 80,015,069
Operating surplus (deficit)	$ 1,085,834	$ 1,331,705	$ 594,975	$ 1,062,982
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,519,227	$ 1,980,048	$ 1,446,572	$ 1,714,443
Total cash flows from capital transactions	(625,942)	(859,984)	(708,594)	(562,402)
Total cash flows from investing transactions	-	(10,566)	-	5,953
Total cash flows from financing transactions	(238,160)	(99,342)	(117,698)	(565,868)
Increase (decrease) in cash and cash equivalents	$ 655,125	$ 1,010,156	$ 620,280	$ 592,126
Cash and cash equivalents, at beginning of the year	2,444,366	7,634,740	1,751,549	13,206,651
Cash and cash equivalents, at end of the year	$ 3,099,491	$ 8,644,896	$ 2,371,829	$ 13,798,777
Alberta Education Funded Student Enrolment* **	1,638	3,286	2,575	6,518

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Mother Earth's Children's Charter School Society	New Horizons Charter School Society	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69
REVENUES				
Alberta Education	$ 906,773	$ 2,125,484	$ 56,877,459	$ 69,215,352
Other - Government of Alberta	-	-	2,831,947	857,024
Federal Government and/or First Nations	862,961	-	2,544,816	3,129,967
Other Alberta school authorities	-	-	-	18,385
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	-	66,931	1,132,064	653,926
Other sales and services	41,691	20,658	393,063	1,298,313
Investment income	7,155	8,878	97,808	93,900
Gifts and donations	74,290	22,709	125,414	562,532
Rentals of facilities	11,019	-	-	87,422
Fundraising	-	4,487	1,566,065	1,552,396
Gains (losses)on disposal of capital assets	-	-	39,087	3,188
Other revenue	184,685	-	-	-
Total revenues	$ 2,088,574	$ 2,249,147	$ 65,607,723	$ 77,472,405
EXPENSES				
Instruction	$ 1,364,700	$ 1,753,413	$ 47,658,308	$ 56,579,335
Plant Operations and Maintenance	608,560	207,995	8,065,770	9,757,895
Transportation	250,853	37,542	5,080,723	5,780,700
Administration	194,699	192,257	2,599,688	2,769,987
External Services	-	7,874	460,824	1,155,506
Total expenses	$ 2,418,812	$ 2,199,081	$ 63,865,313	$ 76,043,424
Operating surplus (deficit)	$ (330,238)	$ 50,066	$ 1,742,410	$ 1,428,982
Changes in Financial Position:				
Total cash flows from operating transactions	$ (462,465)	$ 114,550	$ 2,430,631	$ 2,729,904
Total cash flows from capital transactions	(155,423)	-	(2,296,930)	(2,118,396)
Total cash flows from investing transactions	(100,000)	(6,449)	-	(13,695)
Total cash flows from financing transactions	-	-	(1,635,103)	(551,679)
Increase (decrease) in cash and cash equivalents	$ (717,888)	$ 108,101	$ (1,501,402)	$ 46,134
Cash and cash equivalents, at beginning of the year	873,945	158,815	11,485,200	7,563,402
Cash and cash equivalents, at end of the year	$ 156,057	$ 266,916	$ 9,983,798	$ 7,609,536
Alberta Education Funded Student Enrolment***	18	195	4,568	5,205

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Northland School Div. # 61	Northwest Francophone Education Region # 1	Palliser Regional Div. # 26	Parkland School Div. # 70
REVENUES				
Alberta Education	$ 37,200,087	$ 8,477,428	$ 77,287,364	$ 105,835,636
Other - Government of Alberta	966,929	-	294,937	24,224
Federal Government and/or First Nations	20,862,392	18,500	390,709	1,761,287
Other Alberta school authorities	-	-	-	10,036
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	-	-
Fees	-	130,581	1,383,832	2,834,490
Other sales and services	656,887	35,225	270,415	1,472,593
Investment income	10,292	8,867	69,067	193,653
Gifts and donations	665,555	22,836	184,141	322,422
Rentals of facilities	973,522	8,061	308,820	7,703
Fundraising	251,134	181,107	707,805	1,297,915
Gains (losses)on disposal of capital assets	156,458	-	2,244	-
Other revenue	-	-	1,614,191	-
Total revenues	$ 61,743,256	$ 8,882,605	$ 82,513,525	$ 113,759,959
EXPENSES				
Instruction	$ 39,872,808	$ 6,157,613	$ 66,604,827	$ 85,649,058
Plant Operations and Maintenance	9,696,288	1,395,184	8,600,541	13,643,920
Transportation	3,721,237	958,216	3,627,256	10,447,748
Administration	3,233,159	470,108	3,063,843	4,027,728
External Services	5,172,372	25,768	509,209	81,691
Total expenses	$ 61,695,864	$ 9,006,889	$ 82,405,676	$ 113,850,145
Operating surplus (deficit)	$ 47,392	$ (124,284)	$ 107,849	$ (90,187)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 4,035,015	$ 1,006,664	$ 2,620,252	$ 2,541,663
Total cash flows from capital transactions	(3,333,769)	(43,037)	(7,331,457)	(1,888,777)
Total cash flows from investing transactions	-	(100,140)	(18,722)	-
Total cash flows from financing transactions	(129,345)	-	(320,211)	(187,742)
Increase (decrease) in cash and cash equivalents	$ 571,901	$ 863,487	$ (5,050,138)	$ 465,144
Cash and cash equivalents, at beginning of the year	1,766,756	893,312	10,715,150	12,920,789
Cash and cash equivalents, at end of the year	$ 2,338,657	$ 1,756,799	$ 5,665,012	$ 13,385,933
Alberta Education Funded Student Enrolment***	1,507	372	6,736	9,128

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Peace River School Div. # 10	Peace Wapiti School Div. # 76	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25
REVENUES				
Alberta Education	$ 46,185,626	$ 69,649,372	$ 52,556,715	$ 22,568,655
Other - Government of Alberta	1,122,873	206,503	282,685	510,711
Federal Government and/or First Nations	285,809	1,819,965	18,734	7,810
Other Alberta school authorities	-	269,580	64,080	44,109
Out of province authorities	-	305,434	-	-
Alberta Municipalities-special tax levies	-	-	-	29,514
Property Taxes	-	-	-	-
Fees	337,538	1,117,290	1,134,161	110,320
Other sales and services	369,927	578,622	273,475	89,754
Investment income	416,029	126,213	173,513	88,474
Gifts and donations	721,594	395,424	125,943	7,084
Rentals of facilities	180,602	397,282	52,216	139,639
Fundraising	855,011	1,214,213	881,012	278,941
Gains (losses)on disposal of capital assets	15,490	249,265	-	-
Other revenue	424,605	-	352,523	-
Total revenues	$ 50,915,105	$ 76,329,163	$ 55,915,057	$ 23,875,011
EXPENSES				
Instruction	$ 33,770,787	$ 54,897,527	$ 41,192,609	$ 17,054,031
Plant Operations and Maintenance	6,892,609	8,848,535	5,807,236	3,212,522
Transportation	5,161,605	7,001,497	5,021,438	2,572,159
Administration	2,146,698	2,961,527	2,046,245	1,101,061
External Services	585,587	593,134	110,781	291,684
Total expenses	$ 48,557,285	$ 74,302,220	$ 54,178,309	$ 24,231,457
Operating surplus (deficit)	$ 2,357,820	$ 2,026,943	$ 1,736,748	$ (356,446)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 5,218,082	$ 7,301,690	$ 1,562,188	$ 620,476
Total cash flows from capital transactions	(2,821,064)	(3,082,122)	(1,064,790)	(659,123)
Total cash flows from investing transactions	-	(3,359,538)	-	(4,431)
Total cash flows from financing transactions	(373,192)	(569,999)	(422,123)	(195,544)
Increase (decrease) in cash and cash equivalents	$ 2,023,827	$ 290,031	$ 75,275	$ (238,622)
Cash and cash equivalents, at beginning of the year	16,741,246	9,024,937	7,008,481	5,847,456
Cash and cash equivalents, at end of the year	$ 18,765,073	$ 9,314,968	$ 7,083,756	$ 5,608,834
Alberta Education Funded Student Enrolment***	3,002	5,156	5,569	1,343

*Name change effective February 26, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39	Red Deer Public School Dist. # 104	Rocky View School Div. # 41
REVENUES				
Alberta Education	$ 46,467,057	$ 50,246,871	$ 105,432,747	$ 188,504,182
Other - Government of Alberta	475,783	3,043,436	652,237	681,737
Federal Government and/or First Nations	227,545	48,671	58,857	756,886
Other Alberta school authorities	187,707	72,918	473,365	669,207
Out of province authorities	139,061	429,422	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	25,881,287	-	-
Fees	1,008,155	1,606,223	2,496,280	9,061,440
Other sales and services	26,146	889,079	3,510,239	2,749,682
Investment income	85,876	195,577	205,655	378,250
Gifts and donations	169,477	172,237	275,611	464,939
Rentals of facilities	45,647	107,631	85,786	293,250
Fundraising	486,279	836,322	197,344	2,745,089
Gains (losses)on disposal of capital assets	4,000	6,950	(23,598)	3,234,524
Other revenue	622,836	611,141	78,372	-
Total revenues	$ 49,945,569	$ 84,147,765	$ 113,442,895	$ 209,539,186
EXPENSES				
Instruction	$ 36,309,681	$ 64,250,850	$ 93,887,284	$ 154,837,321
Plant Operations and Maintenance	5,450,161	8,392,849	13,864,897	24,232,587
Transportation	5,647,006	4,460,970	2,861,316	13,709,549
Administration	2,258,437	2,838,361	3,436,982	6,360,776
External Services	29,819	-	687,047	209,449
Total expenses	$ 49,695,104	$ 79,943,030	$ 114,737,526	$ 199,349,682
Operating surplus (deficit)	$ 250,465	$ 4,204,735	$ (1,294,631)	$ 10,189,504
Changes in Financial Position:				
Total cash flows from operating transactions	$ 1,213,593	$ 6,133,149	$ 10,994,475	$ 59,340,422
Total cash flows from capital transactions	(725,301)	(787,348)	(10,533,718)	(37,698,429)
Total cash flows from investing transactions	-	(4,549)	(33,992)	2,238
Total cash flows from financing transactions	(162,550)	(233,296)	(1,224,686)	(1,220,434)
Increase (decrease) in cash and cash equivalents	$ 325,742	$ 5,107,956	$ (797,921)	$ 20,423,797
Cash and cash equivalents, at beginning of the year	7,461,133	12,100,102	9,981,736	19,637,298
Cash and cash equivalents, at end of the year	$ 7,786,875	$ 17,208,058	$ 9,183,815	$ 40,061,095
Alberta Education Funded Student Enrolment***	3,260	6,923	9,668	17,544

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

(in dollars)

	St. Albert Public School Dist. # 5565	St. Paul Education Regional Div. # 1	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24
REVENUES				
Alberta Education	$ 68,095,409	$ 40,680,958	$ 29,392,019	$ 57,915,286
Other - Government of Alberta	246,672	324,929	570,999	501,916
Federal Government and/or First Nations	82,022	12,305,457	1,481,344	374,937
Other Alberta school authorities	306,696	-	-	34,000
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Property Taxes	-	-	3,630,469	-
Fees	3,207,474	519,499	897,845	810,009
Other sales and services	1,279,488	750,317	1,125,343	666,540
Investment income	167,941	128,686	37,899	44,857
Gifts and donations	225,960	149,978	47,591	114,234
Rentals of facilities	101,906	63,391	29,139	37,539
Fundraising	315,661	399,443	93,192	345,129
Gains (losses)on disposal of capital assets	-	33,000	3,173	-
Other revenue	-	1,647,463	4,538	8,428
Total revenues	$ 74,029,229	$ 57,003,120	$ 37,313,550	$ 60,852,875
EXPENSES				
Instruction	$ 59,473,792	$ 42,355,590	$ 26,790,910	$ 46,496,618
Plant Operations and Maintenance	8,104,580	7,744,253	5,976,220	6,924,958
Transportation	2,082,151	3,467,459	733,833	5,795,014
Administration	2,446,006	2,230,704	1,944,989	2,328,281
External Services	1,037,736	-	818,912	84,014
Total expenses	$ 73,144,265	$ 55,798,006	$ 36,264,864	$ 61,628,885
Operating surplus (deficit)	$ 884,964	$ 1,205,114	$ 1,048,686	$ (776,010)
Changes in Financial Position:				
Total cash flows from operating transactions	$ 3,255,743	$ 14,876,708	$ 2,395,527	$ (233,818)
Total cash flows from capital transactions	(796,287)	(11,860,010)	(1,116,312)	(266,328)
Total cash flows from investing transactions	-	-	-	30,470
Total cash flows from financing transactions	(604,838)	(100,069)	(425,455)	(203,212)
Increase (decrease) in cash and cash equivalents	$ 1,854,618	$ 2,916,629	$ 853,760	$ (672,888)
Cash and cash equivalents, at beginning of the year	10,285,912	5,100,141	2,694,192	3,648,173
Cash and cash equivalents, at end of the year	$ 12,140,530	$ 8,016,770	$ 3,547,952	$ 2,975,285
Alberta Education Funded Student Enrolment***	6,551	3,033	2,895	4,223

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

	(in dollars)			
	Suzuki Charter School Society	Valhalla School Foundation	Westmount Charter School Society	Westwind School Div. # 74
REVENUES				
Alberta Education	$ 3,162,819	$ 1,596,328	$ 12,824,372	$ 43,420,849
Other - Government of Alberta	4,298	-	10,037	95,238
Federal Government and/or First Nations	-	-	-	4,209,913
Other Alberta school authorities	-	-	51,346	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	50,407
Property Taxes	-	-	-	-
Fees	45,796	13,072	1,405,812	511,516
Other sales and services	322,628	-	-	429,789
Investment income	1,740	78	19,359	187,551
Gifts and donations	7,280	19,000	160,126	46,730
Rentals of facilities	61,119	920	3,000	695
Fundraising	45,630	7,950	79,679	789,329
Gains (losses)on disposal of capital assets	-	-	-	7,000
Other revenue	33,461	30,383	1,749	1,114,632
Total revenues	$ 3,684,771	$ 1,667,731	$ 14,555,480	$ 50,863,649
EXPENSES				
Instruction	$ 2,306,466	$ 1,013,880	$ 10,616,938	$ 39,816,662
Plant Operations and Maintenance	788,061	237,167	1,964,237	5,985,378
Transportation	135,295	247,266	949,114	1,942,646
Administration	191,863	125,891	818,264	2,167,496
External Services	206,313	-	32,348	247,020
Total expenses	$ 3,627,998	$ 1,624,204	$ 14,380,901	$ 50,159,202
Operating surplus (deficit)	$ 56,773	$ 43,527	$ 174,579	$ 704,447
Changes in Financial Position:				
Total cash flows from operating transactions	$ 83,821	$ 225,253	$ 213,563	$ 2,857,181
Total cash flows from capital transactions	-	(170,002)	-	(1,023,499)
Total cash flows from investing transactions	(141,880)	-	(731,854)	85,197
Total cash flows from financing transactions	-	(8,750)	-	(279,800)
Increase (decrease) in cash and cash equivalents	$ (58,059)	$ 46,501	$ (518,291)	$ 1,639,079
Cash and cash equivalents, at beginning of the year	382,176	77,087	1,284,049	1,925,480
Cash and cash equivalents, at end of the year	$ 324,117	$ 123,588	$ 765,758	$ 3,564,559
Alberta Education Funded Student Enrolment***	283	107	1,128	3,639

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

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Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

	(in dollars)		
	Wetaskiwin Regional Div. # 11	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
REVENUES			
Alberta Education	$ 46,697,285	$ 59,954,978	$ 78,124,456
Other - Government of Alberta	211,158	819,564	463,524
Federal Government and/or First Nations	4,574,905	157,219	2,878,251
Other Alberta school authorities	13,475	8,384	128,119
Out of province authorities	-	-	-
Alberta Municipalities-special tax levies	-	-	-
Property Taxes	-	-	-
Fees	769,646	1,418,965	1,904,993
Other sales and services	423,749	637,486	1,161,033
Investment income	118,426	112,328	190,206
Gifts and donations	68,886	491,464	201,098
Rentals of facilities	27,235	40,626	33,367
Fundraising	314,938	666,650	886,002
Gains (losses)on disposal of capital assets	799	-	12,400
Other revenue	-	26,813	-
Total revenues	$ 53,220,503	$ 64,334,477	$ 85,983,449
EXPENSES			
Instruction	$ 39,989,164	$ 49,915,265	$ 67,529,703
Plant Operations and Maintenance	6,346,625	7,041,532	9,931,066
Transportation	2,837,141	4,767,353	5,105,226
Administration	2,119,244	2,379,084	3,109,769
External Services	98,983	830,012	-
Total expenses	$ 51,391,157	$ 64,933,246	$ 85,675,764
Operating surplus (deficit)	$ 1,829,346	$ (598,769)	$ 307,685
Changes in Financial Position:			
Total cash flows from operating transactions	$ 2,030,175	$ 440,860	$ 3,474,463
Total cash flows from capital transactions	(1,789,161)	(804,824)	(3,256,215)
Total cash flows from investing transactions	78,443	-	1,812,101
Total cash flows from financing transactions	(633,919)	(331,853)	(309,161)
Increase (decrease) in cash and cash equivalents	$ (314,462)	$ (695,817)	$ 1,721,188
Cash and cash equivalents, at beginning of the year	9,414,356	10,745,053	3,136,758
Cash and cash equivalents, at end of the year	$ 9,099,894	$ 10,049,236	$ 4,857,946
Alberta Education Funded Student Enrolment* **	3,296	4,876	6,625

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2013

	(in dollars)		
	2013 Budget Totals	2013 Actual Totals	2012 Actual Totals
REVENUES			
Alberta Education	$ 6,130,693,178	$ 6,152,157,533	$ 5,917,397,584
Other - Government of Alberta	31,843,442	39,643,931	43,257,158
Federal Government and/or First Nations	91,998,440	96,293,841	91,436,934
Other Alberta school authorities	6,731,139	9,575,244	14,704,119
Out of province authorities	613,064	876,597	900,354
Alberta Municipalities-special tax levies	515,046	439,157	494,452
Property Taxes	41,710,212	144,862,784	144,537,727
Fees	158,367,050	180,526,374	175,488,539
Other sales and services	72,182,039	103,258,961	97,202,337
Investment income	9,762,924	15,620,253	15,314,197
Gifts and donations	29,715,962	35,977,844	35,773,724
Rentals of facilities	20,180,253	20,432,744	19,948,788
Fundraising	60,763,987	61,963,037	60,526,689
Gains (losses)on disposal of capital assets	134,950	9,714,637	43,886,324
Other revenue	19,662,848	12,613,202	9,849,287
Total revenues	$ 6,674,874,534	$ 6,883,956,139	$ 6,670,718,213
EXPENSES			
Instruction	$ 5,254,006,599	$ 5,260,865,044	$ 5,116,732,843
Plant Operations and Maintenance	838,110,648	867,425,040	857,190,580
Transportation	323,804,797	319,265,860	311,374,229
Administration	242,108,788	243,401,748	239,986,732
External Services	89,175,577	100,992,958	92,854,561
Total expenses	$ 6,747,206,409	$ 6,791,950,650	$ 6,618,138,945
Operating surplus (deficit)	$ (72,331,875)	$ 92,005,489	$ 52,579,268
Changes in Financial Position:			
Total cash flows from operating transactions		$ 364,889,032	$ 337,886,716
Total cash flows from capital transactions		(258,582,890)	(257,115,192)
Total cash flows from investing transactions		14,295,311	6,605,991
Total cash flows from financing transactions		(15,880,818)	(54,153,921)
Increase (decrease) in cash and cash equivalents		$ 104,720,635	$ 33,223,594
Cash and cash equivalents, at beginning of the year		659,727,328	626,503,734
Cash and cash equivalents, at end of the year		$ 764,447,963	$ 659,727,328

Alberta Education Funded Student Enrolment***

*Name change effective February 28, 2013

**Dissolved effective August 15, 2013

***Early Childhood Services (ECS) children are counted as ½ of full time equivalent enrolment.

Summary of Significant Accounting Policies

School jurisdictions adopted Public Sector Accounting Standards (PSAS) during the year and prepared their August 31, 2013 financial statements in accordance with these standards. The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received or receivable.
- Capital grants that give rise to an obligation to third parties as to use and control are recorded as expended deferred capital revenue (EDCR). EDCR is recognized as revenue in the period in which the related amortization expense of the funded asset is recorded.
- Other externally restricted capital and non-capital contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.
- Contributions for capital assets that will not be amortized, such as land, are recorded as revenue, unless the asset must be held for restricted purposes. If donated land must be used for restricted purposes, revenue is deferred.
- Capital asset additions are recorded at cost and amortized based on amortization policies set by school jurisdictions.
- Donated assets are recorded at fair value where fair value can be reasonably determined.
- Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis or weighted average cost.
- Investments are recorded at fair market value.

Disclosure of Salaries and Benefits for Superintendent Positions

For the year ended August 31, 2013

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Aspen View Public School Division No. 78	154,177	12,368	-	166,545
Battle River Regional Division No. 31	190,252	39,083	-	229,335
Black Gold Regional Division No. 18	193,678	50,422	-	244,100
Buffalo Trail Public Schools Regional Division No. 28	170,463	50,004	-	220,467
Calgary Roman Catholic Separate School District No. 1	211,839	64,048	-	275,887
Calgary School District No. 19	288,134	90,942	-	379,076
Canadian Rockies Regional Division No. 12	183,859	15,129	-	198,988
Chinook's Edge School Division No. 73	200,657	51,120	-	251,777
Christ the Redeemer Catholic Separate Regional Division No. 3	191,772	45,353	176,076	413,201
Clearview School Division No. 71	168,632	28,608	-	197,240
East Central Alberta Catholic Separate Schools Regional Division No. 16	178,449	12,159	-	190,608
East Central Francophone Education Region No. 3	178,276	28,654	-	206,930
Edmonton Catholic Separate School District No. 7	297,055	49,898	-	346,953
Edmonton School District No. 7	265,896	67,862	-	333,758
Elk Island Catholic Separate Regional Division No. 41	173,667	23,254	-	196,921
Elk Island Public Schools Regional Division No. 14	214,663	29,725	20,000	264,388
Evergreen Catholic Separate Regional Division No. 2	181,019	33,560	-	214,579
Foothills School Division No. 38	181,900	12,978	-	194,878
Fort McMurray Public School District No. 2833	273,866	78,139	163,934	515,939
Fort McMurray Roman Catholic Separate School District No. 32	186,011	38,681	3,012	227,704
Fort Vermilion School Division No. 52	183,162	46,868	-	230,030
Golden Hills School Division No. 75	185,000	27,343	-	212,343
Grande Prairie Roman Catholic Separate School District No. 28	169,941	18,516	-	188,457
Grande Prairie School District No. 2357	188,500	27,552	-	216,052
Grande Yellowhead Public School Division No.77	181,808	24,351	-	206,159
Grasslands Regional Division No. 6	164,015	29,452	4,667	198,134
Greater North Central Francophone Education Region No. 2	197,265	23,505	-	220,770
Greater Southern Public Francophone Education Region No. 4	84,366	15,612	-	99,978
Greater Southern Separate Catholic Francophone Education Region No. 4	84,366	15,613	-	99,979
Greater St. Albert Roman Catholic Separate School District No. 734	181,472	44,210	-	225,682
High Prairie School Division No. 48	184,322	29,101	-	213,423
Holy Family Catholic Separate Regional Division No. 37	166,400	37,081	-	203,481
Holy Spirit Roman Catholic Separate Regional Division No. 4	178,500	45,439	-	223,939
Horizon School Division No. 67	181,509	30,957	-	212,466
Lakeland Roman Catholic Separate School District No. 150	196,752	6,682	9,001	212,435
Lethbridge School District No. 51	193,948	26,014	-	219,962
Living Waters Catholic Regional Division No. 42	163,462	25,112	-	188,574
Livingstone Range School Division No. 68	186,043	72,034	-	258,077
Medicine Hat Catholic Separate Regional Division No. 20	165,336	35,262	-	200,598
Medicine Hat School District No. 76	186,473	43,062	-	229,535
Northern Gateway Regional Division No. 10	237,999	12,839	6,700	257,538
Northern Lights School Division No. 69	228,980	41,957	-	270,937
Northland School Division No. 61	177,718	9,078	-	186,796
Northwest Francophone Education Region No. 1	152,642	19,475	-	172,117
Palliser Regional Division No. 26	190,780	26,039	-	216,819
Parkland School Division No. 70	221,756	55,066	-	276,822
Peace River School Division No. 10	177,200	35,527	-	212,727
Peace Wapiti School Division No. 76	184,324	37,983	20,077	242,384
Pembina Hills Regional Division No. 7	189,587	32,845	-	222,432
Prairie Land Regional Division No. 25	169,543	35,091	-	204,634
Prairie Rose School Division No. 8	169,934	39,520	-	209,454
Red Deer Catholic Regional Division No. 39	184,394	47,574	5,975	237,943
Red Deer Public School District No. 104	188,400	22,918	-	211,318
Rocky View School Division No. 41	237,863	35,765	-	273,628
St. Albert Public School District No. 5565	196,580	27,513	-	224,093
St. Paul Education Regional Division No. 1	177,367	38,312	-	215,679
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	278,026	28,750	-	306,776

Disclosure of Salaries and Benefits for Superintendent Positions (continued)

For the year ended August 31, 2013

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Sturgeon School Division No. 24	175,740	32,878	-	208,618
Westwind Regional Division No. 74	179,500	13,701	-	193,201
Wetaskiwin Regional Division No. 11	177,154	45,890	-	223,044
Wild Rose School Division No. 66	190,000	37,380	-	227,380
Wolf Creek School Division No. 72	184,765	32,161	-	216,926

Footnotes:

1. This information is taken from the notes to the Audited Financial Statements submitted to Alberta Education by the School Jurisdictions.
2. Remuneration includes regular base salaries, administrative allowances, overtime, lump-sum payments, honoraria, deferred salary leave, accruals and any other direct cash remuneration.
3. Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension (including Alberta Teacher Retirement Fund contributions made by Alberta Education on behalf of the school jurisdictions), supplementary pensions plans, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country, medical benefits, group life insurance, accidental disability and dismemberment insurance and disability plans.
4. Allowances include all monies paid to an employee as negotiated allowances. This category includes car or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.
5. Other includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave, vacation payouts, or other settlement costs due to loss of employment).

Alberta Teachers' Retirement Fund Board

FINANCIAL STATEMENTS

Alberta Teachers' Retirement Fund Board

Teachers' Pension Plan and Private School Teachers' Pension Plan

Financial Statements
August 31, 2013

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Management's Responsibility for FINANCIAL REPORTING

The financial statements of the Alberta Teachers' Retirement Fund Board and all information in the Annual Report are the responsibility of management and have been approved by the Board. The financial statements have been prepared in accordance with Canadian accounting standards for pension plans. Where necessary, management has made informed judgments and estimates of the outcome of events and transactions with due consideration to materiality.

Financial and operating data elsewhere in the Annual Report is consistent with the information contained in the financial statements.

For the integrity of financial information included in this Annual Report, management relies on the organization's system of internal controls and supporting procedures. This system has been established to ensure within reasonable limits that assets are safeguarded, that transactions are properly executed in accordance with management's authorization, and that the accounting records provide a solid foundation from which to prepare the financial statements. Controls include high quality standards for hiring and training employees, an organizational structure that provides a well-defined division of responsibilities and accountability for performance, and the communication of policies and guidelines throughout the organization.

Ultimate responsibility for the financial statements rests with the Board, which is assisted in its responsibilities by the staff and the Audit Committee. The Alberta Teachers' Retirement Fund Board's external auditor, the Auditor General, has conducted an independent examination of the financial statements in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as he considers necessary to express the opinion in his report. The Audit Committee of the Board reviews the Auditor's Report and the financial statements and recommends them for approval by the Board. The Auditor General has full and unrestricted access to discuss the audit and related findings regarding the integrity of financial reporting and the adequacy of internal control systems.

Emilian V. Groch
Chief Executive Officer

Myles Norton, CMA, CFA
Director, Financial Services

Independent Auditor's REPORT

AUDITOR GENERAL
Alberta

To the Alberta Teachers' Retirement Fund Board

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta Teachers' Retirement Fund Board, which comprise the statement of financial position as at August 31, 2013, and the statements of changes in net assets available for benefits and changes in pension obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for pension plans, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta Teachers' Retirement Fund Board as at August 31, 2013, and the changes in its net assets available for benefits and changes in its pension obligations for the year then ended in accordance with Canadian accounting standards for pension plans.

[Original Signed by Merwan N. Saher, FCA]
Auditor General
December 17, 2013
Edmonton, Alberta

Actuary's OPINION

AON Hewitt

Aon Hewitt has been engaged by the Alberta Teachers' Retirement Fund Board ("ATRF") to prepare actuarial valuations for the *Teachers' Pension Plan* and the *Private School Teachers' Pension Plan* (the "Plans") as at August 31, 2013. The purpose of these valuations is to determine the necessary actuarial information for financial statement reporting for the Plans in accordance with Section 4600 of the Canadian Institute of Chartered Accountants' Handbook ("CICA 4600").

Our valuations have been prepared based on:

- membership and asset data provided by ATRF as at August 31, 2013 and adjusted to reflect anticipated new hires as at September 1, 2013;
- assumptions that we understand have been adopted as ATRF management's best estimates; and
- actuarial cost methods and asset valuation methods that are in accordance CICA 4600.

Based on the work we have performed, including conducting reasonability tests on the membership and asset data, we have concluded that, in our opinion:

- the data is sufficient and reliable;
- the assumptions adopted as best estimate by ATRF's management are, in aggregate, appropriate when considering the circumstances of the Plans and the purpose of the valuations;
- the actuarial cost methods and the asset valuation methods employed are appropriate for the purpose of the valuations; and
- the valuations conform with the requirements of Section 4600 of the handbook of the Canadian Institute of Chartered Accountants.

While the actuarial assumptions used to estimate the Plans' liabilities represent ATRF management's best estimate of future events and market conditions at August 31, 2013, the Plans' future experience will differ from the actuarial assumptions. Emerging experience differing from the assumptions will result in gains or losses that will be revealed in future valuations, and will affect the financial position of the Plans.

Our opinions have been given, and our valuations have been performed, in accordance with accepted actuarial practice in Canada.

Robert Thiessen

Robert J. Thiessen
Fellow, Canadian Institute of Actuaries
Fellow, Society of Actuaries

Donald L. Ireland
Fellow, Canadian Institute of Actuaries
Fellow, Society of Actuaries

November 12, 2013

Financial STATEMENTS

Statement of Financial Position

As at August 31 ($ Thousands)

	2013	2012
Assets		
Investments (Note 3)	$ 8,579,864	$ 7,190,833
Contributions receivable	19,405	17,234
Other assets	1,620	1,020
	8,600,889	7,209,087
Liabilities		
Accounts payable (Note 4)	19,862	15,058
Net assets available for benefits	**8,581,027**	**7,194,029**
Accrued pension obligations (Note 5)	9,406,344	9,108,721
Deficiency	$ **825,317**	$ **1,914,692**

The accompanying notes are part of these financial statements.

Approved by the Board

Greg Meeker

Greg Meeker
Chair

Lowell Epp
Vice Chair

Statement of Changes in Net Assets Available for Benefits

For the year ended August 31 ($ Thousands)

	2013	2012
Net assets available for benefits, beginning of year	**$ 7,194,029**	**$ 6,335,072**
Investment operations		
Investment income (Note 6)	217,346	187,125
Change in fair value of investments (Note 6)	807,206	324,842
Administrative expenses (Note 7)	(33,150)	(23,316)
Net investment operations	991,402	488,651
Member service operations		
Contributions (Note 8)		
Teachers	352,549	327,369
The Province	324,613	301,832
Employers	1,756	1,458
Net transfers from other plans	5,463	2,219
Benefits paid (Note 9)	(283,328)	(257,478)
Administrative expenses (Note 7)	(5,457)	(5,094)
Net member service operations	**395,596**	**370,306**
Increase in net assets available for benefits	1,386,998	858,957
Net assets available for benefits, end of year	**$ 8,581,027**	**$ 7,194,029**

Statement of Changes in Pension Obligations

For the year ended August 31 ($ Thousands)

	2013	2012
Accrued pension obligations, beginning of year	**$ 9,108,721**	**$ 8,294,365**
Increase (decrease) in accrued pension obligations		
Interest on accrued benefits	665,750	586,557
Benefits accrued	434,207	427,515
Changes in actuarial assumptions	(583,737)	–
Experience losses	64,731	57,762
Benefits paid	(283,328)	(257,478)
	297,623	814,356
Accrued pension obligations, end of year (Note 5)	**$ 9,406,344**	**$ 9,108,721**

The accompanying notes are part of these financial statements.

Notes to the Financial STATEMENTS

NOTE 1
DESCRIPTION OF PLANS

The following description of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans") is a summary only.

a) General

The Alberta Teachers' Retirement Fund Board ("ATRF"), a corporation of the Province of Alberta (the "Province") operating under the authority of the Teachers' Pension Plans Act, Chapter T-1, RSA 2000, is the trustee and administrator of the Plans. The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

The Plans are registered pension plans as defined in the *Income Tax Act* (registration number 0359125) and are not subject to income taxes in Canada. The Plans may be subject to taxes in other jurisdictions where full tax exemptions are not available.

b) Obligations relating to the period before September 1992

The Teachers' Pension Plan's assets and obligations related to pensionable service after August 31, 1992 (the "Post-1992 period") have been accounted for separately from the assets and obligations related to pensionable service prior to September 1, 1992 (the "Pre-1992 period") and, accordingly, these financial statements and notes include only Post-1992 period transactions of the Teachers' Pension Plan and transactions of the Private School Teachers' Pension Plan.

Effective September 1, 2009, the Province assumed full responsibility for obligations related to Pre-1992 period pensionable service and provides the required amounts to ATRF to pay the obligations on a monthly basis.

c) Funding

The determination of the value of the benefits and the required contributions for the Plans is made on the basis of periodic actuarial valuations.

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related deficiencies are funded by equal contributions from the Province and the teachers. An additional 10 percent cost of living adjustment for service earned after 1992 is funded entirely by the teachers.

Certain other designated organisations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organisations make the employer contributions rather than the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

d) Retirement pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

e) Disability benefits

Teachers who are disabled after August 31, 1992 are credited with pensionable service while disabled. Teachers do not contribute to the Plans while disabled.

f) Termination benefits

Refunds or commuted value transfers are available when a teacher ceases employment.

g) Death benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a retired member. The benefit may take the form of a lump sum payment or a survivor pension.

h) Other provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

i) Cost-of-living adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

NOTE 2
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of presentation

The statements present the aggregate financial position of the Plans. These financial statements are prepared in accordance with Canadian accounting standards for pension plans. Section 4600 – Pension Plans, of the Canadian Institute of Chartered Accountants ("CICA") Handbook, prescribes accounting policies specific to investments and pension obligations. For accounting policies which do not relate to either investments or pension obligations, International Financial Reporting Standards ("IFRS") are applied. To the extent that IFRS is inconsistent with Section 4600, Section 4600 takes precedence.

b) Investments

Investments, investment receivables and investment liabilities are recognized on a trade date basis and are stated at fair value.

i) VALUATION OF INVESTMENTS

Fair value is the price at which an investment asset would be sold or investment liability transferred through an orderly transaction between market participants at the measurement date under current market conditions.

Fair values are determined as follows:

CATEGORY	BASIS OF VALUATION
Money-market securities	Cost plus accrued interest approximates fair value due to the short-term nature of these securities.
Bonds and debentures	Closing quoted market price. Where quoted prices are not available, estimated values are calculated using discounted cash flows based on current market yields for comparable securities.
Public equity	Closing quoted market price. Where a market price is not available, market value is determined using appropriate valuation methods.
Real estate	Real estate assets and liabilities are held directly and through limited partnerships. Fair value for direct investments in real estate are based on estimated fair values using appropriate valuation techniques such as discounted cash flows and comparable purchases and sales transactions. Investments held through limited partnerships are valued using carrying values reported by the general partner using similar accepted industry valuation methods.
Infrastructure	Infrastructure investments are made through joint ventures of varying legal forms. Fair value information is provided by investment managers using appropriate valuation techniques.
Private companies	Investments in private companies are held through limited partnerships and investment funds. Fair value is determined based on carrying values and other relevant information reported by the investment manager using accepted valuation methods. In the first year of ownership, cost is generally considered to be an appropriate estimate of fair value.
Derivatives	Market prices are used for exchange-traded derivatives such as futures. Where quoted market prices are not available, appropriate valuation techniques are used to determine fair value. Derivative contracts entered into by ATRF either directly with counterparties in the over-the-counter market or on regulated exchanges include foreign exchange forwards. A foreign exchange forward contract is a contractual agreement between two parties to exchange a notional amount of one currency for another at a specified price for settlement on a predetermined date in the future. ATRF uses foreign-exchange forward contracts to modify currency exposure for both hedging and active currency management.

ii) INCOME RECOGNITION

Investment income includes interest and dividends, net income from real estate and private company investments, and unrealized gains and losses resulting from changes in the fair value of investments and undistributed income.

Income is recognized as follows:

CATEGORY	BASIS OF RECOGNITION
Interest income	Accrual basis.
Dividend income	Accrual basis on the ex-dividend date.
Net operating income from real estate and private companies	Most current available operating income reported by the investment manager (where applicable, income is reported net of management fees charged by general partners).
Realized gains and losses on investments	Difference between proceeds on disposal and the average cost.
Unrealized gains and losses on investments	Change in the difference between estimated fair value and cost.

iii) TRANSACTION COSTS

Transaction costs are incremental costs attributable to the acquisition, issue or disposal of investment assets or liabilities. Transaction costs are expensed as incurred, on initial recognition of investments acquired.

c) Fair value disclosures

All financial instruments measured at fair value are categorized into one of the following three hierarchy levels. Each level reflects the availability of observable inputs which are used to determine fair values:

Level 1 – inputs are unadjusted quoted prices of identical assets or liabilities in active markets.

Level 2 – inputs are other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 – one or more significant inputs used in a valuation technique are unobservable in determining fair values of the assets or liabilities.

Determination of fair value and the resulting hierarchy requires the use of observable market data whenever available. The classification of a financial instrument in the hierarchy is based upon the lowest level of input that is significant to the measurement of fair value.

d) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rates prevailing on the year-end date. Income and expenses are translated into Canadian dollars at the exchange rates prevailing on the dates of the transactions. The realized gains and losses arising from these translations are included within change in fair value of investments in investment earnings.

e) Contributions

Contributions from the members, the Province and the employers are recorded on an accrual basis. Cash received from members for credited service and cash transfers from other pension plans are recorded when received.

f) Benefits

Pension benefits, termination benefits and transfers to other plans are recorded in the period in which they are paid. Any benefit payment accruals not paid are reflected in accrued pension benefits.

g) Accrued pension benefits

The value of accrued pension benefits and changes therein during the year are based on an actuarial valuation prepared by an independent firm of actuaries. The valuation is made annually as at August 31. It uses the projected benefit method pro-rated on service and management's best estimate, as at the valuation date, of various future events.

h) Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives. Costs net of accumulated amortization are included with 'other assets' on the Statements of Financial Position.

i) Use of estimates

The preparation of financial statements, in conformity with Canadian accounting standards for pension plans, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from those estimates.

Measurement uncertainty exists in the calculation of the Plans' actuarial value of accrued benefits. Uncertainty arises because the Plans' actual experience may differ significantly from assumptions used in the calculation of the Plans' accrued benefits.

Measurement uncertainty exists in the valuation of the Plans' private investments as values may differ significantly from the values that would have been used had a ready market existed for these investments.

j) Salaries, incentives and benefits

Details of senior staff compensation and Board member remuneration included in "salaries and benefits" (Note 7) are presented in the Compensation and Discussion Analysis section of the Annual Report.

The Board participates in the Local Authorities Pension Plan, a defined benefit public sector pension plan, which meets the accounting requirements for treatment as a defined contribution plan. The employer contributions are recorded as an expense under salaries and benefits (Note 7).

The Board provides a Supplementary Employee Pension Plan (SEPP) to executives and managers whose earnings exceed the pension benefit limit under the *Income Tax Act* regulations. The pension benefit is recorded as an expense under salaries, incentives and benefits (Note 7) and as a liability (Note 4).

NOTE 3
INVESTMENTS

The following schedule summarizes the cost and fair value of the Plans' investments before allocating the market exposure related to derivative financial instruments.

($ Thousands)	2013		2012	
	Fair Value	**Cost**	**Fair Value**	**Cost**
Fixed income				
Cash	$ 179,724	$ 179,724	$ 100,351	$ 100,351
Money-market securities	293,911	293,911	135,475	135,475
Bonds and debentures	2,161,553	2,147,640	2,228,620	2,042,681
	2,635,188	2,621,275	2,464,446	2,278,507
Public equities				
Canadian	1,384,905	1,105,100	1,239,230	1,079,703
Foreign	3,241,787	2,699,951	2,582,536	2,441,481
	4,626,692	3,805,051	3,821,766	3,521,184
Private companies	591,673	498,975	358,590	337,806
Infrastructure	278,243	239,964	186,940	177,962
Real estate	446,019	383,843	334,913	319,991
Investment related assets				
Accrued income	11,173	11,173	29,128	29,128
Unrealized gains and amounts receivable on derivative contracts	1,030,851	238,078	762,757	58,342
	2,357,959	1,372,033	1,672,328	923,229
INVESTMENT ASSETS	**9,619,839**	**7,798,359**	**7,958,540**	**6,722,920**
Investment related liabilities				
Unrealized losses and amounts payable on derivative contracts	1,032,567	238,297	763,294	60,649
Other	7,408	7,408	4,413	4,413
	1,039,975	245,705	767,707	65,062
NET INVESTMENTS	**$ 8,579,864**	**$ 7,552,654**	**$ 7,190,833**	**$ 6,657,858**

a) Fair value hierarchy

Financial instruments are categorized within the fair value hierarchy as described in Note 2(c) as follows:

2013 ($ Thousands)	Level 1	Level 2	Level 3	Total
Fixed income	$ 179,724	$ 2,455,464	$ –	$ 2,635,188
Equity	4,626,692	–	591,673	5,218,365
Real estate & infrastructure	–	–	724,262	724,262
Net investment-related receivables	–	2,049	–	2,049
Net investments	$ 4,806,416	$ 2,457,513	$ 1,315,935	$ 8,579,864
	56%	29%	15%	100%

2012 ($ Thousands)	Level 1	Level 2	Level 3	Total
Fixed income	$ 100,351	$ 2,364,095	$ –	$ 2,464,446
Equity	3,821,766	–	358,590	4,180,356
Real estate & infrastructure	–	–	521,853	521,853
Net investment-related receivables	–	24,178	–	24,178
Net investments	$ 3,922,117	$ 2,388,273	$ 880,443	$ 7,190,833
	55%	33%	12%	100%

The following table represents a reconciliation of financial instruments included in Level 3 of the fair value hierarchy:

2013 ($ Thousands)	Real Estate & Infrastructure	Equity	Total
Balance, beginning of year	$ 521,853	$ 358,590	$ 880,443
Unrealized gains	69,905	70,998	140,903
Purchases	132,504	162,085	294,589
Balance, end of year	$ 724,262	$ 591,673	$ 1,315,935

2012 ($ Thousands)	Real Estate & Infrastructure	Equity	Total
Balance, beginning of year	$ 184,453	$ 277,503	$ 461,956
Unrealized gains	19,446	11,739	31,185
Purchases	317,954	69,348	387,302
Balance, end of year	$ 521,853	$ 358,590	$ 880,443

NOTE 4
ACCOUNTS PAYABLE

($ Thousands)		2013		2012
Tax withholdings	$	8,558	$	8,193
Long-Term Incentive Plan		4,620		1,443
Trade Payables		4,496		2,206
Supplementary Employee Pension Plan		1,703		1,457
Contributions due to the Province		–		269
Other		485		1,490
	$	19,862	$	15,058

NOTE 5
ACCRUED PENSION OBLIGATIONS

a) Valuations and assumptions

An actuarial valuation of the Teachers' Pension Plan for the Post-1992 period and the Private School Teachers' Pension Plan was performed as at August 31, 2013. Valuations for the Plans were also prepared as at August 31, 2012. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations are based on management's best estimate of future events.

The major long-term economic assumptions used in the best-estimate valuations are:

	2013	2012
Rate of return on invested assets	7.25%	7.00%
Rate of Alberta inflation	2.75%	2.75%
Real wage increases	1.00%	1.00%

b) Sensitivity of changes in major assumptions

The table below shows the impact of changes to major assumptions, holding all other assumptions constant:

	Teachers' Pension Plan		Private School Teachers' Pension Plan	
	0.50% decrease in Rate of Return on Invested Assets	0.50% increase in Rate of Inflation	0.50% decrease in Rate of Return on Invested Assets	0.50% increase in Rate of Inflation
Increase in current service costs (% of total teacher salaries)	1.27%	0.92%	1.59%	1.07%
Increase in accrued pension obligations	$755 million	$504 million	$3 million	$2 million

The current service cost (excluding 0.2% for administrative expenses) as a percent of total teacher salaries for the Teachers' Pension Plan was 12.57% and for the Private School Teachers' Pension Plan was 12.49%.

c) Results Based on Valuations

The valuation for the Post-1992 period of the Teachers' Pension Plan as at August 31, 2013 determined a deficiency of $825.59 million. The valuation for the Private School Teachers' Pension Plan to August 31, 2013 determined a surplus of $273 thousand.

($ Thousands)	2013			2012		
	Teachers' Pension Plan	Private Teachers'	Total	Teachers' Pension Plan	Private Teachers'	Total
Net assets at beginning of year	$ 7,159,011	$ 35,018	$ 7,194,029	$ 6,303,028	$ 32,044	$ 6,335,072
Net contributions	680,862	3,519	684,381	629,967	2,911	632,878
Benefits	(281,500)	(1,828)	(283,328)	(255,095)	(2,383)	(257,478)
Investment earnings	1,019,565	4,987	1,024,552	509,377	2,590	511,967
Administrative expense	(38,419)	(188)	(38,607)	(28,266)	(144)	(28,410)
Net assets at end of year	8,539,519	41,508	8,581,027	7,159,011	35,018	7,194,029
Actuarial value of accrued pension obligations	(9,365,109)	(41,235)	(9,406,344)	(9,068,324)	(40,397)	(9,108,721)
(Deficiency)/Surplus	$ (825,590)	$ 273	$ (825,317)	$ (1,909,313)	$ (5,379)	$ (1,914,692)

NOTE 6
INVESTMENT EARNINGS

The following is a summary of investment earnings by asset class:

($ Thousands)	2013			2012		
	Investment Income	Change in Fair Value[1]	Total	Investment Income	Change in Fair Value[2]	Total
Fixed income						
Cash and money-market securities	$ 4,321	$ –	$ 4,321	$ 3,233	$ –	$ 3,233
Bonds and debentures	82,128	(136,821)	(54,693)	77,268	117,377	194,645
Public equity						
Canadian	36,221	152,591	188,812	36,972	(17,210)	19,762
Foreign	84,500	664,260	748,760	64,034	192,006	256,040
Private companies	9,851	70,998	80,849	1,186	10,343	11,529
Infrastructure	2	24,066	24,068	3,222	9,155	12,377
Real estate	323	45,824	46,147	1,210	10,933	12,143
Derivatives	–	(13,712)	(13,712)	–	2,238	2,238
Total	$ 217,346	$ 807,206	$1,024,552	$ 187,125	$ 324,842	$ 511,967

[1] Change in fair value includes a realized net gain of $312,989 and an unrealized net gain of $494,217.

[2] Change in fair value includes a realized net gain of $33,107 and an unrealized net gain of $291,735.

NOTE 7
ADMINISTRATIVE EXPENSES

2013 ($ Thousands)	Investment Operation Expenses	Member Service Expenses	Total	Budget
External investment management fees	$ 19,782	$ –	$ 19,782	$ 18,314
Salaries and benefits	10,010	3,559	13,569	11,037
Custodial and banking	1,105	36	1,141	1,137
Professional and consulting services	1,042	658	1,700	2,245
Communication and travel	541	439	980	1,532
Premises and equipment	479	457	936	1,185
Board and committee	103	127	230	361
Actuary fees	14	131	145	120
Other	74	50	124	353
Total	**$ 33,150**	**$ 5,457**	**$ 38,607**	**$ 36,284**

2012 ($ Thousands)	Investment Operation Expenses	Member Service Expenses	Total	Budget
External investment management fees	$ 14,651	$ –	$ 14,651	$ 17,033
Salaries and benefits	5,321	3,344	8,665	9,025
Custodial and banking	1,110	31	1,141	1,467
Professional and consulting services	995	543	1,538	1,946
Communication and travel	503	328	831	1,308
Board and committee	305	135	440	344
Premises and equipment	276	475	751	1,019
Audit	40	40	80	80
Actuary fees	10	91	101	110
Other	105	107	212	314
Total	**$ 23,316**	**$ 5,094**	**$ 28,410**	**$ 32,646**

NOTE 8
CONTRIBUTIONS

($ Thousands)	2013	2012
Teachers		
Current service	$ 219,685	$ 213,658
Current service additional 10% COLA	13,529	12,615
Past service	5,402	6,189
Deficiency	113,933	94,907
	352,549	327,369
The Province		
Current service	216,662	211,269
Past service	2,195	2,138
Deficiency	105,756	88,425
	324,613	301,832
Employers		
Current service	1,410	1,167
Deficiency	346	291
	1,756	1,458
Net transfers from other plans	5,463	2,219
	$ 684,381	$ 632,878

NOTE 9
BENEFITS PAID

($ Thousands)	2013	2012
Pension benefits	$ 249,686	$ 220,853
Termination benefits	33,642	36,625
	$ 283,328	$ 257,478

During the year $440 million (2012: $430 million) was received from the Province and was distributed as benefit payments relating to the Pre-1992 period.

NOTE 10
RISK MANAGEMENT

The Plans are exposed to certain financial risks as a result of its investment activities. These risks include market risk, credit risk and liquidity risk. ATRF manages financial risk through the Investment Policy which is approved by the Board at least once every fiscal year. This policy contains risk limits and risk management provisions that govern investment decisions and has been designed to achieve the mandate of ATRF which is to invest its assets to achieve maximum, risk-controlled, cost-effective, long-term investment returns.

a) Market risk

Market risk is the risk that the fair value or future cash flows of an investment asset or investment liability will fluctuate because of changes in prices and rates. ATRF mitigates market risk through diversification of investments across asset types, geography and time horizons. Market risk is comprised of the following:

Currency risk

The Plans are exposed to currency risk through investment assets or liabilities which are held in foreign currencies. Changes in the relative value of foreign currencies in reference to the Canadian dollar will result in a change in the fair value or future cash flows of these investment assets and liabilities. ATRF permits portfolio managers to use currency-forward contracts to limit the Plans' foreign currency exposure. Foreign investments in real estate and infrastructure are hedged with the aim of removing all foreign currency exposure. The Plans' foreign currency exposure is as follows:

($ Thousands)	2013			2012
Currency	Foreign Currency Exposure	Currency Derivatives	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States dollar	$ 1,801,188	$ (168,506)	$ 1,632,682	$ 1,350,297
Euro	493,017	(114,024)	378,993	190,671
British pound sterling	358,152	(7,783)	350,369	200,831
Japanese yen	283,832	(2,474)	281,358	159,649
Swiss franc	173,518	(2,873)	170,645	147,955
Hong Kong dollar	84,199	–	84,199	62,242
Other	299,532	(16)	299,516	309,431
	$ 3,493,438	(295,676)	3,197,762	$ 2,421,076

A 1% increase/decrease in the value of the Canadian dollar against all currencies, with all other variables and underlying values held constant, would result in an approximate decrease/increase in the value of net investments of $32 million as at August 31, 2013 (2012: $24 million)

Interest-rate risk

Interest rate risk is the risk that the fair value or future cash flows of an investment will change as a result of changes in market interest rates. Changes in interest rates affect fair values of fixed-rate securities and the cash flows of floating-rate securities. Increases in interest rates will generally decrease the fair value of fixed-rate securities.

ATRF manages interest rate risk for investments by establishing a target asset mix that provides an appropriate mix between interest-sensitive investments and those subject to other risks. A portion of the interest-sensitive portfolio is actively managed, allowing managers to anticipate interest rate movements to mitigate or take advantage of interest-rate changes. There are also certain alternative investments which may have interest-rate components making them subject to interest-rate exposure.

The term to maturity classifications of interest-bearing investments, based upon the contractual maturity of the securities are as follows:

($ Thousands)	2013					2012	
	Term to Maturity						
	Within 1 Year	1 to 5 Years	Over 5 Years	Total	Average Effective Yield	Total	Average Effective Yield
Money-market securities	$ 293,911	$ –	$ –	$ 293,911	1.02%	$ 135,475	1.07%
Bonds and debentures	49,797	487,280	1,624,476	2,161,553	3.64%	2,228,620	3.72%

After considering the effect of derivative contracts a 1% increase/decrease in nominal-interest rates, with all other variables held constant, would result in an approximate decrease/increase in the value of net interest bearing investments and an unrealized loss/gain of $202 million (2012: $219 million).

Equity-price risk

Equity-price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices (other than those arising from interest-rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market. The Plans are subject to price risk through their public equity investments and, in addition to geographic, industrial sector and entity specific analyses, uses strategies such as diversification and the use of derivative instruments to mitigate the overall impact of price risk. After giving effect to derivative contracts, a ten percent increase/decrease in the value of all public equity, with all other variables held constant, would result in an approximate increase/decrease in the value of public-market exposure and an unrealized gain/loss of $458 million (2012: $378 million).

b) Credit risk

Credit risk is the potential of loss should a counterparty fail to meet its contractual obligations, or a reduction in the value of assets due to diminished credit quality of the counterparty, guarantor or the collateral supporting the credit exposure. The Plans are exposed to credit risk through investment in securities, securities lending, balances receivable from sponsors and counterparties to derivative transactions.

Investment restrictions within the Plans have been set to limit the credit exposure to security issuers. Short-term investments require a rating of "R-1" or equivalent. Bonds or debentures require minimum ratings of "CCC" or equivalent in the externally managed portfolio and "BBB" for the portfolio managed internally. Credit exposure to any single counterparty is limited to maximum amounts as specified in the investment policies and guidelines. The counterparty credit risk associated with foreign-currency forwards is managed by limiting the number of counterparties to one; having a credit rating of "AA". The fair value of the fixed-income investments and over-the-counter derivatives exposed to credit risk, by credit rating, is as follows:

	2013	2012
Investment grade (AAA to BBB-)	94%	95%
Speculative grade (BB+ or lower)	3%	3%
Unrated	3%	2%

c) Liquidity risk

Liquidity risk is the risk of the Plans being unable to generate sufficient cash in a timely and cost-effective manner to meet commitments and expenses as they become due. Liquidity requirements of the Plans are met through income generated from investments, employee and employer contributions, and by holding publicly traded liquid assets traded in active markets that are easily sold and converted to cash. These investments include money-market securities, bonds and publicly-traded equities.

All derivative and non-derivative investment related liabilities are due within one year.

NOTE 11
CAPITAL

Capital is the net assets of the Plans. In accordance with the Teachers' Pension Plans Act, the actuarial surplus or deficit is determined by an actuarial funding valuation performed, at a minimum, every three years. The objective is to ensure that the Plans are fully funded over the long term through the management of investments and contribution rates. Investments are based on an asset mix that is designed to enable the Plans to meet their long-term funding requirement within an acceptable level of risk, consistent with the Plans' investment and funding policies, which are approved by the Board.

The Plans' deficiency is determined on the fair-value basis for accounting purposes. However for funding valuation purposes, asset values are adjusted for fluctuations in fair values to moderate the effect of market volatility on the Plans' funded status.

In accordance with the *Teachers' Pension Plans Act*, the actuarial deficiencies as determined by actuarial funding valuations are expected to be funded by August 31, 2027.

NOTE 12
COMMITMENTS

The Board has committed to fund certain investments over the next several years in accordance with the terms and conditions agreed to. As at August 31, 2013, the sum of these commitments equalled $865 million (2012 - $726 million).

NOTE 13
INVESTMENT RETURNS AND RELATED BENCHMARK RETURNS

Investment returns and related benchmark returns for the Plans for the years ended August 31 are as follows:

	2013	2012
Investment Return	14.0%	7.8%
Benchmark Return	11.5%	6.3%

Other Statutory Reports

Public Interest Disclosure (Whistleblower Protection) Act s.32

The *Public Interest Disclosure Act* requires the Minister of Education to report annually on the following parts of the Act.

Public Interest Disclosure (Whistleblower Protection) Act s.32

Pursuant to subsection 32(1) of the Public Interest Disclosure Act, every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible. The report must include the following information:

(a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;

(b) the number of investigations commenced by the designated officer as a result of disclosures;

(c) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.

There have been no disclosures of wrongdoing received by the designated officer between June 1, 2013 and March 31, 2014 concerning the Ministry of Education.